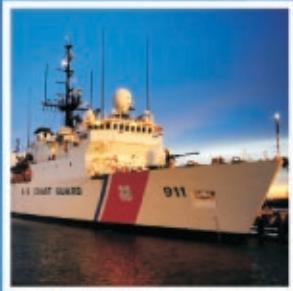


PROPOSED Operating Budget & Capital Improvement Program Fiscal Year 2014





Portsmouth City Council

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Paige D. Cherry, Vice Mayor
William E. Moody, Jr.
Marlene W. Randall
Elizabeth M. Psimas
Curtis E. Edmonds, Sr.
Danny W. Meeks

City Manager, Deputies & Department Heads

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J. Brannon Godfrey, Jr., Deputy City Manager
Bryan D. Foster, Interim Deputy City Manager
& Public Utilities
Dennis Bagley, General Services
Russell Bailey, Information Technology
Beck Barfield, Fire, Rescue and
Emergency Services
Fred Brusso, Planning
Todd Elliott, Libraries
Horace Hills, Information Technology
Edward Hargis, Police
Youssef Khalil, Public Works

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Doug Smith, Permits & Inspections
Margaret Thorne, Parks, Recreation
& Leisure Services
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July 1, 2011

Linda C. Danison Jeffrey P. Evans

President

Executive Director

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April 1, 2013

The Honorable Mayor and Members of City Council
City of Portsmouth, Virginia

Dear Mayor and Members of Council,

I am pleased to submit my Fiscal Year 2013-2014 Proposed Operating and Capital Improvement (CIP) Budget for your consideration.

I am happy to report that we have balanced this budget without increasing the real estate tax rate, the personal property tax rate, the utility rate, stormwater rate, or the solid waste collection fee. In addition, this budget includes a number of bold initiatives that are forward thinking and which will position the City for a financially stronger future.

We have prepared this budget during an economic period that continues to be challenging for cities and counties in Virginia and the nation as a whole. In the aftermath of the worst economic downturn since the Great Depression, localities across the nation have struggled mightily to fend off decline. They have been battered by the recession and forced to cut services, infrastructure maintenance, staffing, and reserves. As you are well aware, Portsmouth took similar actions as a result of its decline in revenue. In spite of this backdrop, this budget accomplishes some very significant things for our community.

This proposed budget does the following:

- Maintains core municipal services
- Invests in our employees and our community
- Implements three bold new initiatives:
 - Quickly restores the City's two closed pension systems to a fiscally sound funding level
 - Eliminates the Social Security Offset for retirees of the City's closed Portsmouth Supplemental Retirement System plan
 - Provides curbside recycling to our residents at no additional cost

- Continues the City's commitment to its Public Schools at an adequate funding level
- Avoids any new tax increases, utility rate increases, layoffs, or furloughs
- Maintains city staffing levels necessary for departments to accomplish their missions
- Reinvests in critical infrastructure
- Invests in Civic Organizations and the Arts
- Promotes sustainability, livability, education, human capital, economic development and fiscal stability

The overall proposed budget for the City of Portsmouth is \$446.3 million for Fiscal Year 2013-2014. This amount does not include the Schools' total budget for we have yet to receive that amount from the School System.

The size of the budget is indicative of the breadth, depth, and diversity of services, projects, and activities that the City of Portsmouth undertakes for public safety, education, quality of life, economic development, infrastructure maintenance and transportation. The two largest components of the budget are the General Fund and Utility Fund.

The proposed General Fund operating budget is \$231.4 million, and the proposed Utility Operating Fund is \$43.7 million. The General Fund, Utility, and Parking components of the proposed CIP Budget total \$58.8 million. One can find a comprehensive list of the funds included in this budget on pages 3-9 through 3-11 of this document.

Significant Budget Initiatives

The City's overall budget strategy centers on actions to strengthen Portsmouth's financial position, to support a healthy environment, to invest in our employees, schools, critical systems and infrastructure. These actions include:

- Issuing pension obligation bonds to immediately restore the City's pension plans to financial health and to eliminate the Social Security Offset for retirees
- Instituting curbside recycling to our residents
- Providing raises for our employees and retirees
- Filling positions that have long been vacant

- Continuing the City's support for education
- Identifying strategies to reduce subsidies for enterprise funds
- Investing in capital infrastructure

Pension Obligation Bonds

The City has two closed Pension Plans: Portsmouth Supplemental Retirement System (PSRS) and Fire & Police Retirement System (F&P).

All pension plans have two basic components: assets, which is essentially the available cash in the plan, and liabilities, which consist of the retirement benefits that we pay. These two components must be in equilibrium for current and future benefit payments. For every one dollar in liability, we should have one dollar of assets. Instead, the City's two closed pension plans have 28 cents and 32 cents of assets per dollar of liability. This is a critically precarious ratio. The City has been funding the Annual Required Contribution (ARC), but unfortunately that has not been sufficient to increase the funding levels of the plans.

There are essentially two problems affecting the fiscal viability of these two plans: insufficient cash flow and assets that have deteriorated to the point where one bad year of investment losses could jeopardize their solvency. It will take \$150 million just to get the plans to 80 cents of assets per dollar of liability, but that would be a significant improvement and would bring the funded status of the plans to an acceptable level. The quickest way to get us to that 80 cent level is through the issuance of Pension Obligation Bonds. City Staff and the City's Financial Advisor presented to City Council information about these bonds in a number of public meetings between January and March, 2013. The City is moving forward with issuing Pension Obligation Bonds and expects to close on a bond deal by the end of June.

Eliminating the Social Security Offset creates an actuarial liability of \$21 million; in order to fund this liability, the pension obligation bond issue will include this additional amount.

Raises for Employees and Retirees

Our employees are our most important asset. They ensure that our residents receive a high level of customer service and responsiveness. As a result of the severe economic downturn, our general employees have not had a raise for the past four fiscal years. During that same time period, we implemented a new pay plan for our sworn Police and Fire employees; with this new pay plan, we have given our sworn public safety officers pay increases each year except for Fiscal Year 2011-2012 and Fiscal Year 2012-2013.

This Budget proposes a three percent increase for general wage employees effective July 1, 2013. The State Budget includes a three percent raise for Constitutional Offices, effective August 1, 2013 with the State Compensation Board paying for the State

portion of that cost. However, in order to be consistent with the date that our general employees will receive their increase, I am proposing that all of the Constitutional Officers and their employees receive the three percent increase on July 1. The Constitutional Officers and their employees provide a valuable service to our citizens, and we should compensate them for their outstanding service.

The budget also reinstates step increases for Sworn Police and Fire employees, which were suspended in Fiscal Year 2012-2013.

Just as important as taking care of our current employees, we must recognize the financial needs of our retirees – those persons who devoted a good part of their lives to the betterment of our City. In this regard, this budget includes a 1.5% Cost of Living increase for retirees of the PSRS and F&P plans.

As for our pay plan structure for our general employees, in addition to not giving our general employees a pay increase over the past four years, we also have not adjusted the structure of our pay plan as it relates to the marketplace. Consequently, our pay structure is approximately four percent below that of the average in the marketplace. The general wage increase that I am recommending with this budget does not adjust the structure of the pay plan for our general employees as it relates to the marketplace. We will study the relationship of the competitiveness of our pay plan with the start of Fiscal Year 2013-2014, and we will provide you with the results of our study and recommendations during the course of the budget year.

Quality Service Delivery

Over the past several years, the City has maintained a high number of vacancies in departments in an effort to make sure that expenditures remained within available revenues. This has had a crippling affect on departments hindering them from effectively accomplishing their missions. As recent as December, 2012, approximately one-fifth of our budgeted positions were vacant. If we are going to be successful in delivering high quality services to Portsmouth residents, then it is vital that departments have the appropriate complement of staff. I began authorizing departments to fill needed vacant positions in December, and we will continue to fill mission critical vacancies in a timely manner. Prior year budgets included a five percent vacancy factor. This budget eliminates the vacancy factor for the Constitutional Offices because they do not generate vacancy savings due to the nature of the funding that they receive from the State. In future budgets, we should consider lowering the vacancy factor to reflect departments' actual experience now that positions are being filled more quickly.

In addition to filling key vacant positions, we also evaluated whether or not we could eliminate certain long standing vacant positions. There are two departments, Permits and Inspections and Marketing and Communications, where positions are permanently eliminated in this budget, generating a net savings to the City. With this budget, we are eliminating four combination inspector positions; in addition, we are eliminating a

webmaster and a video production position because an outside contractor is now doing that work.

Local Support for Education

City Council has consistently had a goal of maintaining a high quality public school system. Even though I am recommending that you appropriate a smaller amount of local funds to the School System, this budget continues this goal. I am recommending that you decrease the amount of local funding to reflect the school system's actual operational expenditures in recent years, escalated for anticipated State supported salary increases. You appropriated to the School System a total \$53.8 million in local funds for Fiscal Year 2012-2013. This budget recommends that you appropriate the sum of \$46 million for Fiscal Year 2013-2014, a reduction of approximately \$7.8 million.

We have analyzed the School System's expenditures for the past several years as presented in the School System's Comprehensive Annual Financial Report (CAFR) and the State Superintendent's annual report on our School System's spending. Based on this analysis and implementing some important cost saving measures, we conclude that the School System will have adequate funding to continue its program of providing high quality education to the children of Portsmouth.

As for the cost saving measures, City and School staffs have identified several support services where there are opportunities for partnering to provide services at a significant lower overall cost to Portsmouth taxpayers. The most significant opportunity for savings is for the Schools to combine their health insurance coverage and plan management with the City and to change from a fully insured to a self-insured program. The City's health insurance consultant, Mercer, has evaluated School claim data, and he estimates a savings of approximately \$3.3 million annually from this change. My budget recommendation assumes that we can implement this partnership on January 1, 2014 thus generating one-half year of savings. In addition, the City and Schools are moving forward on having the City Fleet Management take over maintenance of School buses and vehicles. The City is ready to take over that function as early as July 1, 2013. We estimate that the Schools will save at least \$100,000 per year from this change. Another opportunity for budget savings is to combine certain City and School financial functions such as purchasing and payroll, which should produce savings of at least \$100,000 per year as well.

Beginning July 1, 2013, this budget recommends that we fold the School System's school bus replacement program into the City's equipment replacement program. In this regard, I have included \$1.0 million in the City's proposed CIP appropriation for Fiscal Year 2013-2014 to replace school buses, and I have included \$1.0 million per year for the subsequent four years of the CIP for the continued annual replacement of school buses.

Strategies to Reduce Subsidies for Enterprise Funds

The City operates several enterprise operations, which are intended to be self-supporting through fees and revenues generated by their programs. The largest City enterprise operation is the Water and Sewer Utilities fund, which successfully covers 100% of its operating and capital costs.

There are three other funds that are intended to be self-supporting, but which have required subsidies from the General Fund in order to fully pay for their costs. We are evaluating options and strategies to make these funds fully self-supporting. The most significant General Fund subsidy is to the Golf Fund, which we project to be almost \$1.3 million for Fiscal Year 2013-2014. This subsidy has been growing rapidly each year, and now is equivalent to about two-cents on the real estate tax rate.

In order to reduce this subsidy, we propose to implement in 2013 new pricing strategies for golf fees with a goal of increasing Golf Fund revenues. Golf fees have a high elasticity of demand, and yet our City Code dictates a very rigid pricing schedule.

Consistent with the *Portsmouth Golf Courses Golf Operational Assessment Report* (E.L. Hamm, Inc., May 2011), we recommend amending the City Code to give the City Manager and his designee the authority to adjust golf fees so as to attract more play at our two golf courses. For example, with this marketing concept, the Golf Manager may set early-bird or twilight rates, allow golfers to purchase three rounds and to get the fourth free, or play for free on one's birthday. This will give the Golf Manager the flexibility to periodically offer discount packages and specials in order to optimize play thus increasing revenues.

Because we have not previously had this pricing flexibility, we conservatively forecast no increase in Golf Fund revenues for this budget. We will use the experience that we gain with this new marketing plan in developing the golf revenue forecast for the 2014-2015 budget.

The two other enterprise funds that require General Fund subsidies are Willett Hall and the Parking Authority. As you know, we recently briefed you on the conditions at Willett Hall. During the course of the next fiscal year, we will evaluate the revenues and operations for both of these funds, and we will develop recommendations for City Council's future consideration.

Investments in Capital Infrastructure

The proposed CIP continues maintenance and improvement of vital City infrastructure, and it includes those projects whose products have a long life as opposed to maintenance-type projects. In the recent past, the City has paid for a number of ongoing capital maintenance costs by issuing debt instead of cash funding the work.

Prudent financial practices recommends that the City should cash fund those maintenance costs that occur each year and only debt fund projects that have a useful

life that is at least equal to the amortization period of the bonds. We will follow this recommendation with the proposed CIP. Instead of debt funding maintenance-type items, we will cash fund these items. In this regard, this budget proposes to use \$4.5 million of available General Fund balance to cash fund capital projects. Section 14 of this document provides a complete listing of these projects. Here are some highlights of this listing:

- \$1 million for an ongoing School Bus replacement program
- \$325,000 to fund recreational activities including lighting for athletic facilities, outdoor facility repairs, and equipment costs for Paradise Creek Nature Park
- \$917,042 for upgrades to important financial and public safety computer systems
- \$1.7 million for maintenance of City buildings and Seawall
- \$225,000 for parking garage repairs

The proposed CIP includes an additional \$1 million in funding to complete construction of a new Behavioral Healthcare Services (BHS) building, to be located on the campus of the existing Department of Social Services/Portsmouth Health Department building. The new 30,000 square foot building will house the BHS Administration, Mental Health and Substance Abuse operations and clinic for direct service to citizens. We anticipate the completion of construction by the end of calendar year 2014.

Revenues

As for the General Fund, one penny on the real estate tax rate generates \$677,782. Again, this budget does not propose an increase in the real estate tax rate.

We project a very slight increase in revenues for Fiscal Year 2013-2014, reflecting the continued slow economic recovery. Specifically, we anticipate that our base revenues will grow no more than one percent over the actual revenues for Fiscal Year 2012-2013.

As for the Utility Fund, one penny on the water rate generates \$76,000 in revenues, and one penny on the sewer rate generates \$30,000 in revenue. This budget does not propose any increases in utility rates.

Even though we lost a major utility fund customer, Smithfield Foods, we anticipate utility revenues to remain strong throughout Fiscal Year 2013-2014. Our cash situation is such in the Utility Fund that we are able to cash fund some capital projects that we had previously planned to debt finance. Again, we are able to balance the Utility Fund budget without increasing the water and sewer rates as originally forecasted.

A Few Fee Changes

The budget does include a limited number of proposed fee changes in the General Fund, as described below:

- Increase the Ambulance fees to ensure that the City receives the maximum allowable Medicare reimbursement to cover the cost of providing Emergency Medical Services. These increases are as follows:
 - ALS-1 Emergency from \$375.00 to \$511.19
 - ALS-2 Transport from \$568.00 to \$739.88
 - BLS Emergency from \$328.00 to \$430.88
 - Mileage from \$7.00/mile to \$8.79/mile
- Increase the Police Concealed Weapon permit from \$15 to \$50. The current \$15 fee goes to the State. This increase will provide local dollars to underwrite the Police Department's costs in processing the permits.
- Adjust Museum fees to provide a discount for group tours and special events.
- Increase the Parks & Recreation Six to Six Program monthly fees as follows:
 - Before School Care from \$120.00 to \$140.00
 - After School Care from \$170.00 to \$190.00

Use of General Fund Balance

We have some additional good news to report. This proposed budget reduces the City's dependence of using the General Fund Balance for reoccurring operating expenses. For the current fiscal year, the City used \$2,419,041 to initially close the gap between General Fund operating revenues and expenditures. We worked hard to reduce this number in developing this budget proposal. This proposed budget uses \$1,171,332 for this purpose.

Future Operating Budgets

While we have balanced this proposed budget without a need for increasing the real estate tax rate, we do have new expenditures that will come online in Fiscal Year 2014-2015 and Fiscal Year 2015-2016. For example, we have the next phase of the debt service on the new courthouse and anticipated Virginia Retirement System cost increases. Unless this sluggish economy heats up in these future years, then we may have to increase taxes to maintain existing service levels.

Budget Format

As you will see, we have changed the format of this budget in order to provide more transparency and more detail. Each section of this budget includes more detail than previous years' proposed budgets. We have also added an appendix that gives a line-item detail for each of our funds.

We want you to have the comfort that you have sufficient information for setting your budget priorities for Fiscal Year 2013-2014.

Conclusion

I recommend that you give this proposed operating budget and proposed CIP your favorable consideration by adopting the same. Despite our sluggish national economy and its impact on our community, this budget supports Council's 2030 Vision Statement, and it undertakes multiple bold initiatives that will have a lasting benefit on our City's quality of life and fiscal soundness. It does all of this without increasing our real estate tax rate or utility fees.

Again, I recommend that you adopt this budget as presented.

Respectfully submitted,



John L. Rowe, Jr.
City Manager

Budget Overview

Introduction

The City of Portsmouth was settled in 1752 and incorporated by the Virginia General Assembly in 1858. The City lies in Hampton Roads, one of the world's great natural harbors, situated at the confluence of the James and Elizabeth Rivers where they empty into the Chesapeake Bay. The City is located in the center of the Hampton Roads region, bordered by the cities of Suffolk, and Chesapeake, respectively to the West and south, and Norfolk lies across the Elizabeth River to the East. The City's land area of approximately 33 square miles is mostly developed, with an estimated population of 95,388 in 2011.

With 78.5 miles of shoreline at the zero mile post of the Intercoastal Waterway, which runs from Boston to Florida, Portsmouth's location on navigable waterways has proven a dominant force in the City's history and economy. Its location on the 40 plus foot deep Hampton Roads shipping channel, and the presence of both the CSX and Norfolk Southern Railroads supports the national and international port commerce activities and military presence in the region. Portsmouth is home to the Norfolk Naval Shipyard, a government facility with approximately 9,000 employees, the U.S. Coast Guard Fifth District Headquarters with approximately 2,500 employees, and the Naval Regional Medical Center (U.S. Naval Hospital) with approximately 7,000 employees. Although economic activity in the City has been historically associated with the port and military activities in the region, Portsmouth's economy has diversified in recent years with increasing employment in the service, manufacturing and professional sectors.

Portsmouth is an independent, full-service city with sole local governmental taxing power within its boundaries. It derives its governing authority from a charter granted by the General Assembly of the Commonwealth of Virginia. The governing body of the City is the City Council, which formulates policies for the administration of the City. The current charter provides for a council-Manager form of government.

Overview of Government Organization

Portsmouth operates under the Council – Manager form of government, with the City Council consisting of a mayor and six other council members. The mayor is elected directly by the voters on an at-large, nonpartisan basis, as are the remaining members of the City Council. The City Council is the legislative policy-making body, and the City Manager, who is appointed

by the City Council, serves as the City's chief executive officer. The City Manager reports directly to the City Council, appoints department heads, conducts the financial business of the City, and performs other duties as required by the governing body.

The operation of public schools in Portsmouth is the responsibility of the School Board, consisting of nine members elected by the citizens at-large for four-year terms. By State law, the School Board operates independently from City Council, but is fiscally dependent on it. The School Board sets policies, hires the School Superintendent, and determines the use of its funds subject to legal restrictions. The City Council appropriates an annual sum for education, which may be appropriated by category; however, the School Board determines how the funds are spent. Taxing and appropriation authority remain with the City Council.

Overview of Governmental Services and Selected Functions

The City provides general governmental services to meet the needs of its citizens, including police and fire protection, collection and disposal of refuse, water and sewer services, parks and recreation, libraries and cultural resources, health and social services, and street and highway maintenance. Other services provided by the City that receive partial funding from the Commonwealth include public education in Kindergarten through grade 12, and certain technical and special education, mental health assistance, and judicial assistance.

The City's main municipal complex includes the City Hall Building which houses nearly all of the City's operational departments, the Civic Center which includes the City Jail and Police Headquarters and the recently renovated and expanded Judicial Center. The City has eight fire stations, one central library with three neighborhood branch libraries, 52 City Parks totaling over 402 acres, seven community centers, two municipal golf courses and 25 public education facilities located throughout Portsmouth.

Portsmouth Public Schools

The Portsmouth Public Schools program is designed to provide quality instruction to all children who enroll. The School System employs 2,469 people, including 1,112 teachers and 1,357 support staff and administrative staff. The system operates 25 public education facilities as described in the following table and during the 2012 academic year had an average daily membership of 14,256. The City's three high schools are operated as magnet schools with each focusing on one of the following areas: math, science and technology; performing arts; and international studies. In fiscal years 2012 and 2013, the school system occupied 26 total

education and operation related facilities; 3 preschools (solely dedicated), 1 elementary and Pre-K school (combination) 12 elementary schools, 3 middle schools, 3 high schools and 3 centers (DAC, Instruction Resource, and S. H. Clarke) and 1 bus garage.

Public Safety

The Police Department is responsible for enforcing the law, maintaining public order, protecting the constitutional rights of individuals, and providing a wide variety of public services in partnership with the community. The Police Department currently consists of 263 sworn officers. Uniform Patrol is deployed on a 24/7 basis and provides the immediate response to the daily calls for police services in the City. These officers handle a wide variety of service requests in both emergency and routine categories. Command personnel are charged to closely evaluate changing conditions on the street and deploy personnel in an effective manner in order to maintain public order. In addition, the Police Department has a number of support positions filled by both sworn and civilian personnel who are assigned various tasks that include animal control, security guards, communications dispatchers, administrative, and property/evidence personnel. These support functions play a major role in providing effective police services to the community.

The Police Department has implemented a Community Policing Program, which includes initiatives such as the Police Service Areas that coincide with the neighborhoods in the City of Portsmouth. Neighborhood Impact Officers work with the community stakeholders throughout the city in order to improve the quality of life of residents, business owners and visitors.

The Police Department has also implemented a School Resource Officer program which assigns police officers to specific schools in order to: (1) provide a positive role model for the students, (2) build strong working relationships with the faculty and administration; and (3) investigate criminal activity occurring on school grounds. Additionally, the Police Department staffs a number of highly trained and qualified individuals who are responsible to conduct criminal investigations, narcotics enforcement, traffic enforcement and emergency response services.

The Portsmouth Department of Fire, Rescue and Emergency Services provides fire protection, emergency medical care, hazardous materials response, disaster preparedness services, arson investigation, fire prevention, inspection and training for the citizens and businesses of Portsmouth. The Department currently has authorized 227 sworn firefighters

serving the City from 8 stations. The Department also operates five ambulances. The Department currently has 18 non-sworn and part-time members who provide administrative clerical and support duties.

Public Works

The Department of Public Works provides various services related to the operation and maintenance of the City's infrastructure. The Public Works Department, staffed by 40 full-time employees, repairs and maintains the approximate 395 miles of primary and secondary streets in Portsmouth. Additionally, the Department is responsible for operation of the City's stormwater management and mosquito control programs.

Social Services

The Department of Social Services, staffed by 209 full-time employees, carries out responsibility for the administration of federal and state mandated human services programs for the City including Child and Family Services (Child Protective Services, Foster Care, Adoption Services, Adult Services, Adult Protective Services and Generic Service Intake) and Financial Services Administration including initial and on-going case management for Temporary Assistance to Needy Families (TANF), Medicaid, Food Stamps, Energy Assistance Program (EAP), Virginia Independence Program (VIP), and Virginia's Initiative for Employment not Welfare (VIEW). Additionally, the Department is responsible for eligibility determination for the Tax Relief and Tax Assistance Program.

Department of Public Utilities

The Portsmouth Department of Public Utilities ("DPU") operates the City-owned water and wastewater utilities, distributing water to over 120,000 customers in Portsmouth, Chesapeake and Suffolk. DPU also provides sewage collection and conveyance services to approximately 100,000 customers in Portsmouth and part of Chesapeake. DPU is responsible for the installation, operation, and maintenance of the water and sewerage systems as well as billing and collection. In carrying out these responsibilities, DPU employs 139 full-time personnel, distributed among its three major operating divisions: Administration and Fiscal, Water Treatment and Operations.

The water system includes approximately 3,300 acres of land including four interconnected reservoirs and five deep wells located in the City of Suffolk. In addition, the

water system includes a water filtration plant, raw water and finished water pumping stations, elevated and ground storage tanks, and distribution systems with associated appurtenances and meters. The lakes and wells provide a total safe yield of 29.6 million gallons per day ("mgd") of water. Present consumption is estimated at 18 mgd. The water is treated in a single treatment plant located in Suffolk with a 33 mgd capacity and is then pumped approximately 18 miles through underground pipes to storage areas in Portsmouth which are capable of storing nine million gallons. The treatment plant facilities have undergone several modernizations and upgrades, the last having been completed in November 2011.

Independent Commissions and Authorities

A number of independent commissions and authorities participate in the performance of various governmental functions in Portsmouth, including housing and economic development. Selected entities are described below.

Portsmouth Redevelopment and Housing Authority

The Portsmouth Redevelopment and Housing Authority consist of seven commissioners appointed by City Council for a four-year term. This semi-independent agency has responsibility for administration of 3 public housing projects, 13 redevelopment projects, 3 tax credit developments, a City-wide conservation program and physical improvements funded by the Community Development Block Grant Program.

The Authority has 92 employees. The Authority was established in 1938 primarily to oversee the housing parks then under construction. Since 1960, under the former Urban Renewal Program, 13 separate redevelopment projects have been undertaken. Since 1975, the Authority has carried out for the City similar activities under the Community Development Block Grant Program.

Since 1972, as a result of redevelopment projects, the City and the Authority have helped obtain more than \$350 million in private funds or commitments, in addition to nearly \$200 million in Federal and state funds. The Authority has received two HOPE VI Revitalization Grants since 1997 totaling \$45 million. In four of the City's historic districts, these activities have concentrated on rehabilitation of existing residential structures. Other projects have included clearance of blighted structures to make land available for new residential, commercial, industrial or mixed use development.

Economic Development Authority

The Economic Development Authority of the City of Portsmouth (“EDA”) is a public body existing under the laws of the Commonwealth of Virginia. The EDA was created on December 20, 1968, by an ordinance adopted by the City Council. The EDA is governed by a board of seven directors, appointed by the City Council and functions in a dual capacity as landholder/marketing agent for various publicly owned lands throughout the City. The EDA is directly involved with many of the economic development and redevelopment activities within the City.

Portsmouth Parking Authority

The Portsmouth Parking Authority was established in 1964 by the General Assembly of Virginia for the purpose of providing and operating parking facilities within the corporate limits of the City. The Parking Authority currently owns and operates four parking garages and eight surface parking lots. These combined facilities provide 1,981 parking spaces for rental on a monthly basis. In addition, there are 426 on street parking meters and 153 meters in off-street lots operated and maintained by the Authority, 238 spaces in Olde Towne parking lots and an additional 678 spaces on the street including handicapped parking spaces. The construction of the Renaissance Hotel and the adjoining public parking garage structure on the City’s waterfront provide approximately 250 additional public parking spaces and 200 additional private parking spaces. All parking facilities and parking meters are located in the City’s downtown business district.

Economic and Demographic Factors

Population

Calendar Year	Population	Percent Change
2011	95,388	-0.15%
2010	95,535	-3.81%
2009	99,321	-0.22%
2008	99,542	-1.81%
2007	101,377	-0.95%
2006	102,346	1.55%
2005	100,783	1.00%
2004	99,785	0.33%
2003	99,459	-0.11%
2002	99,569	-0.17%

Source: 2000-2010 – U.S. Census Bureau; 2011 – U.S. Bureau of Economic Analysis.

Note: The decline in population for 2010 is in large part due to the 2010 census results, which found that the 2000 censes overstated the City's population.

Income

The following table shows the per capita income in the City. Wealth levels in the City are impacted by the high proportion of military-related incomes which are characterized by low absolute levels of salaries and wages, but offset by comprehensive benefits.

Calendar Year	Per Capita Income	Percent Change
2009	\$33,637	-1.36%
2008	\$34,102	6.00%
2007	\$32,167	5.70%
2006	\$30,421	4.10%
2005	\$29,231	3.40%
2004	\$28,273	3.70%
2003	\$27,272	6.70%
2002	\$25,567	7.80%
2001	\$23,721	9.90%
2000	\$21,579	5.40%

Source: Bureau of Economic Analysis, U.S. Department of Commerce;

Commercial and Residential Construction

The following table shows the trend in commercial and residential construction in the City for the last ten fiscal years.

Fiscal Year	Commercial Construction		Residential Construction		Total	
	Value of Permit	Percent Change	Value of Permit	Percent Change	Value of Permit	Percent Change
2011	\$43,929,362	16	\$37,731,565	8	\$81,660,927	12
2010	\$37,737,447	1492	\$34,945,155	32	\$72,682,602	151
2009	\$2,370,831	-84	\$26,563,508	11	\$28,934,339	-25
2008	\$14,595,206	-64	\$23,840,334	-49	\$38,435,540	-56
2007	\$40,828,022	-6	\$46,822,980	-66	\$87,651,002	23
2006	\$43,299,556	-59	\$28,174,419	74	\$71,473,975	-42
2005	\$106,824,400	737	\$16,165,160	-26	\$122,989,560	256
2004	\$12,763,280	21	\$21,806,840	147	\$34,570,120	78
2003	\$10,559,050	-57	\$8,826,338	-49	\$19,385,388	-54
2002	\$24,509,700	124	\$17,394,714	121	\$41,904,414	123

Source: Department of Permits and Inspections

Employment

Historically, the employment base in Portsmouth has been composed of federal government positions related to the local military presence. The largest employer in Portsmouth is the Norfolk Naval Shipyard, a government facility with approximately 9,000 employees. Other major federal employers in the City include the United States Coast Guard Fifth District Headquarters with approximately 2,500 employees and the Naval Regional Medical Center (U.S. Naval Hospital) with approximately 7,000 employees.

The following table shows the distribution of these positions by sector:

2011 Annual Quarterly Census of Employment

Industry	Average Employment	Number of Establishments
Manufacturing	10,343	64
Health Care and Social Assistance	7,990	288
Public Administration	3,851	39
Educational Services	3,118	19
Retail Trade	3,064	243
Administrative Support and Waste Management	2,629	127
Accommodation and Food Services	2,215	145
Construction	2,101	172
Other Services (except Public Administration)	1,806	193
Transportation and Warehousing	1,757	72
Professional, Scientific & Technical Services	1,737	178
Wholesale Trade	651	67
Arts, Entertainment and Recreation	564	18
Finance and Insurance	553	82
Real Estate and Rental & Leasing	399	80
Utilities	369	7
Information	338	19
Management of Companies and Enterprises	68	9
TOTAL	43,553	1,822

Source: Virginia Workforce Connection, Second Quarter 2011

Principal Employers

Employer	2012			2003		
	# of Employees	Rank	% of Total City Employment	# of Employees	Rank	% of Total City Employment
Norfolk Naval Shipyard	9,200	1	19.95%	7,400	1	17.07%
Norfolk Medical Center, Portsmouth	7,000	2	15.18%	5,487	2	12.66%
US 5 th Dist. Coast Guard Command	2,500	3	5.42%	1,900	6	4.38%
City of Portsmouth	2,445	4	5.30%	2,400	4	5.54%
Portsmouth Public Schools	2,148	5	4.66%	2,665	3	6.15%
BonSecours Maryview Medical Center	2,000	6	4.34%	2,200	5	5.07%
General Dynamics NASSCO-Earl Industries	900	7	1.95%	450	10	1.04%
Tidewater Community College	425	8	0.92%			
Gwaltney of Smithfield	350	9	0.76%	504	8	1.16%
Wal-Mart Supercenter	300	10	0.65%			
Alternative Behavior Services (FHC)				800	7	1.85%
Southeastern Public Service Authority				450	9	1.04%
TOTAL	27,268		59.14%	24,256		55.95%

Source: Portsmouth Comprehensive Annual Financial Report, June 30, 2012

Budget Process

Formulation of the City Manager's Proposed Budget

According to the City Charter, the City Manager is required to prepare and submit to the City Council an annual budget. The annual budget process begins in the fall of the preceding fiscal year. In November, the department heads and the City Manager meet to discuss the upcoming year's priorities. The year's priorities and budget calendar are developed at this time. The calendar establishes the budget development schedule and the formal schedule for City Manager's presentations to City Council during public work sessions, for public hearings, and the budget adoption.

Departmental requests are developed based on projected needs and must be related to the organization's program objectives. These requests are received and compiled by the budget staff. The City Manager prioritizes requests and recommends a Proposed Budget to City Council based on available resources.

City Manager's Authorization

By City Code, during the course of the fiscal year, provided there is no increase in expense, the City Manager is authorized to effect office consolidations or make other changes for the City's betterment. Also, at any time during the fiscal year, the City Manager may transfer, within the same fund, any unencumbered appropriations less than \$100,000 from one department, project, or purpose to another department, project, or purpose.

Budget Implementation

Once the budget is adopted for the fiscal year, on July 1, it becomes each department's financial legal basis. No department or other City government agency may spend in excess of approved and appropriated amounts. To ensure conformity with the adopted budget, financial and programmatic monitoring of departmental activities occurs throughout the year. Copies of the Adopted Budget can be found in the Library and all City offices. A copy may be obtained from the Department of Finance (budget@portsmouthva.gov), or accessed on the Web at www.portsmouthva.gov/Finance/2013AdoptedBudget/

Amendment of the Budget

As prescribed by Section 15.2-2507 of the Code of Virginia (1997), amendments to the final adopted budget must follow the legal process. Any such amendment which exceeds one percent (1%) of the total revenue shown in the currently adopted budget must be preceded with a published notice of a meeting and a public hearing. The newspaper must have a general circulation in the locality and must be circulated seven days prior to the meeting date. The notice must state Portsmouth's intent to amend the budget and include a brief synopsis of the proposed budget amendment. After first providing a public hearing, the amendment may be adopted at the advertised meeting.

Budget Calendar

Departments submitted FY2014 Operating Budget requests, including capital requirements, to the Finance Department.

November – December, 2012

City Manager presents FY2014 Operating Budget and Capital Improvement Program to City Council

April 2, 2013

Council and Citizen Work Sessions for FY2014 Operating Budget and Capital Improvement Program

April and May 2013

Public Hearings – FY2014 Operating Budget and Capital Improvement Program including Tax and Fee Rate Changes

April 9 and 23, 2013

Adoption of FY2014 Operating Budget and Capital Improvement Program including Tax Ordinances and Appropriation Ordinances

May 14, 2013

Financial Policies – Recommended Changes are Highlighted

Policy Purpose

The financial integrity of our City government is of utmost importance. To that end, the establishment of appropriate financial management, debt administration, budget and capital plan development, and long-range planning policies (“Financial Policies”) promote the fiscal health of Portsmouth, as well as the cost-effective and efficient delivery of services to our citizens.

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. These policies are reviewed annually and reaffirmed by City Council at least once every three years.

Financial Policy Linkages

The City has developed these Financial Policies, with input from its Financial Advisor, based upon municipal finance “Best Practices” as promulgated by the Government Finance Officers Association and the National Advisory Council on State and Local Budgeting. The City and its agents will regularly monitor the evolution of such “Best Practices” and update these Financial Policies and the City’s operating practices accordingly.

General Financial Principles

The City will continuously evaluate programs and operating practices as a means of ensuring the City’s residents an efficient and highly effective local government.

The City will strive to utilize technological advances as a means of increasing employee productivity and reducing the need for new positions.

The City will allocate new dollars (after meeting fixed commitments such as debt service requirements and benefits changes) to the key priority areas as established by Council.

The City will attempt to utilize benefits of new economic development successes as a means of maintaining an adequate tax rate for services rendered to our residents coupled with our ability to manage expectations with the long term operational needs of the City.

REVENUES

Revenue Diversification

The City will strive to maintain diversified and stable revenue streams to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services.

Fees and Charges

All fees established by the City for licenses, permits, fines, services, applications and other miscellaneous charges shall be set to recover all or a portion of the City's expense in providing the attendant service. Fees and charges will be reviewed annually in connection with the development of the operating budget.

Use of One-Time Revenues

The City will not utilize one-time revenues for recurring operating expenditures. One-time revenues include, but are not limited to: proceeds from the sale of land or surplus equipment, legal settlements, or revenue windfalls (i.e.; unusually large building permits, etc.).

Conservative Estimation

Revenues will be budgeted conservatively so as not to introduce regular shortfalls in individual revenue accounts. Revenue estimates shall be reviewed and validated, whenever possible, by an independent outside professional engaged by the City. The Budget Officer shall utilize appropriate collection percentages in estimating revenues for each account or class of accounts based upon historical collection patterns. Unusual economic circumstances shall require adjustments to collection assumptions.

BUDGET

Balanced Budget

The City's budgetary policies are based upon guidelines and restrictions established by State and City Codes and Generally Accepted Accounting Principles for Governmental entities. These provisions set forth the City's fiscal year, public hearing and advertising requirements, restrictions on taxation, and also stipulate that the City must maintain a balanced budget.

The City will annually adopt and execute a ~~biennial~~-budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles.

The budget shall control the levy of taxes and the expenditure of money for all City purposes during the ensuing fiscal year.

The City's budget may be considered balanced if estimated revenues meet planned expenditures.

Contingency Appropriation

The budget shall strive to include in the annual budget a contingency appropriation of at least 0.5% of budgeted expenditures. The contingency appropriation is designed to meet unanticipated revenue shortfalls or emergency expenditures.

Use of Fund Balance

While accumulated fund balance in the General Fund may legally be used as revenue to support the budget, the City's intention is not to use fund balance to fund recurring operating expenditures. Accumulated fund balance over and above the City's fund balance target may be considered for funding one-time expenditures.

Quarterly Budget Monitoring

Staff will provide City Council with a quarterly update of actual revenues and expenditures for the Fiscal Year and comparisons will be made in such report to: (1) the adopted budget, and (2) revenues and expenditures through the same period of the immediately prior Fiscal Year. Tabular presentations will be supplemented by sufficient narrative to explain material variances from budget and the prior year. These reports are intended to provide sufficient information to City Council to allow for mid-year budget adjustments necessary to avoid operating budget shortfalls. As appropriate, Staff will provide recommendations for amendments to the budget to ensure budgetary balance.

FUND BALANCE

Policy Minimum

The City will maintain an Unrestricted, Unassigned General Fund Balance equal to 15% of General Fund revenues.

If the Unrestricted, Unassigned General Fund Balance falls below the minimum level described above, Staff will submit a detailed plan ("Staff Plan") to City Council that proposes actions necessary to return the fund balance to the policy minimum over not more than two succeeding Fiscal Years. City Council shall act upon the Staff Plan by taking the actions necessary to implement same or substituting alternatives that achieve the same objective.

If, upon the effective date of these Financial Policies, the City is not in compliance with this Fund Balance Policy Minimum, the City Staff will prepare a Staff Plan to restore the fund balance to the policy level and such plan will be presented within not more than three (3) months from the effective date.

DEBT MANAGEMENT PRINCIPLES

All long-term financings shall comply with Federal, State, and City Charter requirements.

Accompanying each long-term financial obligation will be a cost benefit analysis, the identification of the funding source, an assessment of the ability to repay the obligation, the impact on the current budget, commitments to the future budgets, maintenance and operational impact of the facility or asset and the impact on the City's credit rating.

The project should be incorporated into the City's multi-year capital and equipment improvement plan.

The term of the long-term obligation for the acquisition, replacement or expansion of physical assets, will not exceed the useful life or the average life of the project or projects being financed.

Long-term financial obligations will not be used to meet current operations, or for recurring purposes.

Variable rate obligations shall not exceed 15% of the City's outstanding long-term obligations and must be approved by the Chief Financial Officer.

The City Council may consider conduit financing on behalf of the EDA, PRHA, and PPIC upon recommendation of the Debt Advisory Committee. Initial contact will be directed to the Chief Financial Officer. Council will consider whether the conduit is feasible, financially and economically prudent, coincides with the City's objectives, and does not impair the City's creditworthiness (All expenses related to the conduit financing will be borne by the applicants).

Except as noted below, long-term obligations issued through the City must qualify for an underlying (i.e.; rated on the basis of the security for the loan) investment grade rating by one of the nationally recognized rating agencies or qualify for alternative credit enhancement. An exception to this requirement would be debt issued via the Virginia Resources Authority, a political subdivision of the Commonwealth of Virginia. In the case of long-term obligations that are privately placed as bank qualified investments by the City, such obligations would not be required to qualify for an investment grade rating.

The City shall encourage and maintain good relations with credit rating agencies, investors in the City's long-term financial obligations, and those in the financial community who participate in the issuance and sale of our long-term obligations. A policy of full and open disclosure on every financial report and long-term obligation transaction will be enforced and credit rating agency presentations/updates shall be conducted at least annually.

The City shall comply with all on-going disclosure requirements and shall file such documents in a timely manner.

The City shall monitor earnings on bond proceeds and rebate excess earnings as required to the U.S. Treasury to avoid the loss of tax-exempt status.

The City will enforce filing notices of completion on all projects within five years of their financing.

The City shall continually review outstanding obligations and aggressively initiate refinancings when economically feasible and advantageous.

The Chief Financial Officer will periodically report unspent capital project funds to the City Manager and City Council not less than annually.

Debt Administration

The City shall comply with the Internal Revenue Code Section 148 — Arbitrage Regulations for all tax-exempt debt issued. An annual estimate of arbitrage liabilities shall be obtained by the City and recorded on the financial statements.

A good faith deposit of 2.0% of the par amount of the bond sale shall be presented by the underwriter in the form of a check or surety acceptable to the City and Bond Counsel prior to the approval of the bonds by the Mayor and City Council.

The City shall use a competitive bidding process in the sale of debt unless the use of a negotiated process is warranted due to market timing requirements (refunding), or a unique pledge or debt structure. The City will award competitively issued debt on a true interest cost (TIC) basis.

The City welcomes ideas and proposals from investment bankers and will seek to give first consideration to those firms that submit unique and innovative ideas that benefit the City. Unsolicited proposals should be submitted to the City's Chief Financial Officer.

The selection of an underwriter or group of underwriters for a negotiated sale shall be based on the following factors:

- Participation in the City's competitive sales;
- Submission of unique or creative proposals;
- Qualifications of firm;
- Size and geographic distribution of their sales staff.

All professional service providers selected in connection with the City's debt issuance and management program shall be chosen through a competitive process such as request for proposals (RFP's) on an as needed basis.

The use of reimbursement resolutions shall be encouraged as a cash management tool for debt funded projects. Reimbursement resolutions may be used for any project that has been approved in the City's Capital Budget. Reimbursement resolutions may be used for other projects if the projects are revenue supported or fund within departments' operating budget.

The City shall obtain a clear opinion from qualified legal counsel that the City is not liable for the payment of principal and/or interest in the event of default by a conduit borrower. If no such opinion can be obtained, the conduit borrower will be required to purchase insurance or a letter of credit in the City's name in the event of default. Examples of a conduit issuer are special authorities, tax-increment financing districts, public improvement districts, or industrial development issuers.

Debt Capacity and Affordability

A long-term debt capacity and affordability analysis will be completed on an annual basis as a means of ensuring that the City does not exceed its ability to service current and future debt requirements. This analysis will verify that the City is maintaining the following ratios and will be performed in conjunction with the City's Capital Improvement Program (CIP) process. The guidelines that are utilized for direct City debt are as follows:

1. The ratio of All Net Tax-Supported Debt Service to Total Combined General Fund and School Revenues should not exceed 10% ~~42%~~, within the six-year CIP projection;
2. The ratio of Net Tax-Supported Debt Service to Market Value should not exceed four percent (4%), within the six-year CIP projection;
3. The 10 Year Debt Payout Ratio of Net Tax-Supported Debt Service Should Be Greater Than or Equal To 50%.

Utility Fund Debt

The City will adopt annual water and sewer rates that will generate sufficient revenues to meet the legal requirements of Enterprise Fund bond covenants. These rates will also allow for adequate capital replacement in water and sewer systems.

Refunding Bonds

The City, with the assistance of its Financial Advisor, shall monitor the City's debt portfolio on a regular basis for refunding opportunities. When contemplating a refunding, the City will have a minimum of 3.0% economic savings (as expressed on a net present value basis) as a benchmark to proceed with a refunding. This policy is not intended to preclude the possibility of refunding one or more maturities of existing debt that generate a lesser amount of net present value savings if conditions warrant, but it is the intention to generate overall net present value savings equal to at least 3.0% of refunded par amount on any given transaction.

The City may from time to time consider a restructuring of its existing debt. Such restructurings are not subject to the net present value savings threshold identified above, but should be undertaken only rarely and the rationale and possible ramifications explained fully to the City Council.

CAPITAL IMPROVEMENT PROGRAM GUIDELINES

The City will develop a Five-Year Capital Improvement Program annually. The first year of this plan will be approved and appropriated by the City Council after legal advertising and public hearing requirements have been met.

The City will continue to enhance the level of pay-as-you-go funding in the annual Capital budget as a means of reducing reliance on debt financing for capital projects.

The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The operating budget will provide for the adequate maintenance of these facilities and infrastructure.

RETIREMENT SYSTEM FUNDING

The City will use an actuarially-accepted method of funding its City managed pension systems to achieve a fully-funded status and will continually strive to attain fully-funded pensions.

OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUNDING

The City will implement the accounting precepts of the Governmental Accounting Standards Board's Statement #45 and, if required, Statement #43. A funding strategy will be developed that sets aside resources to pre-fund OPEB liabilities on an actuarially sound basis over time, although as of the effective date of these Financial Policies, the City has no plans to establish an irrevocable trust fund to accumulate assets. In light of ongoing discussions regarding national health care, the City will determine the utility of a trust fund at a later date and amend these Financial Policies as necessary once a final decision regarding the establishment of a trust fund is made.

INVESTMENT POLICY

By State statute, the City Treasurer is responsible for the investment of the City's operating and bond funds consistent with the Code of Virginia. The Treasurer operates under a written investment policy that provides policy guidance on the placement of investments.

In addition to the functions of the City Treasurer, City Staff will annually review the investment program of the City. The City's Financial Advisor shall prepare, in consultation with Staff, an "Annual Investment of City Funds" report to be delivered within three months of the close of the Fiscal Year. This report will analyze, amongst other items:

1. Compliance with adopted investment policy guidelines;
2. Diversification of investments;
3. Concentration of trades with broker-dealers; and
4. Benchmarking of investment return performance against relevant peer comparisons.

SPECIAL REVENUE / ENTERPRISE FUNDS

It is the general policy of the City to avoid designation of discretionary funds in order to maintain maximum financial flexibility. The City may, however, create dedicated funding sources when there are compelling reasons based on state law or policy objectives. Policies will be developed for the use of each fund.

OVERSIGHT

Independent Audit

The City will be audited annually by an independent external auditing firm that specializes in independent financial and compliance auditing services. The audit will comply fully with the Code of Virginia, Generally Accepted Accounting Principles ("GAAP"), and federal requirements for "Single Audit."

The City will competitively procure external auditing services ~~rotate external auditing firms~~ not less than once every five (5) years.

Fund Structure

Governmental Fund Types

Municipal functions are financed through the use of governmental funds. The municipality's acquisition, use, and balance of expendable financial resources and related liabilities are accounted for through governmental funds. This excludes proprietary funds and similar trust funds. The municipality budgets the following major governmental funds:

General Fund - The General Fund is the municipality's general operating fund. With the exception of financial resources required to be accounted for in another fund, the General Fund is used to account for all financial resources.

Capital Projects Fund (Capital Improvement Fund) – With the exception of capital improvements financed by proprietary funds, the Capital Improvement Fund accounts for major capital facility acquisition or construction financial resources.

The City budgets the following minor governmental funds:

Special Revenue Funds - Special revenue funds are used as legally restrictive revenue sources for expenditures having specified purposes.

Capital Projects Fund (Community Development Fund) – Pursuant to the 1974 Housing and Community Development Act, the Community Development Fund is used to implement various capital project programs.

Permanent Fund (Cemetery Fund) – Cemetery Fund revenues are derived from the sale of cemetery lots, perpetual care payments, donations and legacies. These funds are designated for the care of cemetery lots. The principal of such funds shall not be expended for any other purpose.

The City budgets the following major proprietary funds:

Enterprise Funds - Enterprise funds are used to account for operations financed and operated in a manner similar to private business enterprises. Upon providing goods or services to the general public on a continual basis, the governing body intent is to recover expenses, including depreciation, through user charges where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The

City budgets the following minor proprietary funds:

Enterprise Fund (Port Facility and Economic Development Fund) – The Port Facility and Economic Development Fund is used to account for the lease to a marine terminal facility and lease-purchase land sale to the Virginia Port Authority.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments, City agencies, or some agencies external to the City on a cost-reimbursement basis. The City has three internal service funds: City Garage Fund, Computer Services Fund and Risk Management and Insurance Fund.

Fiduciary Fund Types

When the City holds assets in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds, fiduciary funds are used to account for the assets. The City maintains pension trust and agency funds. The Pension Trust Funds account for the City's retirement plan assets. Agency funds are custodial in nature (assets equal liabilities) and do not involve operational measurement results. Fiduciary funds are minor funds and are not included in the government-wide financial statements.

Basis of Budgeting

The budgets of the Governmental funds (for example, the General Fund, Enterprise Funds, Internal Service Funds) are prepared on a modified accrual basis. The expenditures/obligations of the City (purchase orders, direct payment, etc.) are budgeted as expenditures; however, revenues are recognized when they can be measured and are available.

In cases where goods and services are not received by year end, encumbrances are reviewed for valid year end adjustment entries. Based on the date of the purchase order for contractual services, encumbrances are carried over into the next fiscal year.

Basis of Accounting

The Comprehensive Annual Financial Reports (CAFR) displays the City's expenses and revenues according to General Accepted Accounting Principles (GAAP). This also conforms to the methodology in which the City prepares the annual budget.

Exceptions are identified below:

- Principal payments on long-term debt are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budgetary basis.
- Capital Outlay within the Enterprise Funds is recorded as assets on a GAAP basis as opposed to being expended on a budgetary basis.
- Depreciation expense is recorded on a GAAP basis only.
- Governments typically liquidate their accrued liabilities with expendable available financial resources. Accordingly, an expenditure is normally recognized in a governmental fund at the same time that a liability is incurred. Such is not the case with compensated absences.

Under modified accrual accounting, these expenditures and liabilities are recognized when they mature (when due).

- The accrual basis of accounting is used to determine the amount of the liability related to compensated absences that should be presented on the balance sheet of a proprietary fund. In determining the amount, the total amount of the estimated debt should be presented as a liability (not just the portion of the debt that will use expendable financial resources).

Capital Improvements Program

The City's Capital Improvements Program (CIP) is a five-year plan which addresses both repair and replacement of existing infrastructure as well as the construction or acquisition of new facilities and equipment to accommodate current and future demands for service.

Capital expenditures are accounted for in their respective funds, including the General Fund, the capital improvements funds, the internal service funds and the enterprise funds. The General Fund contains projects related to general governmental services in areas such as general administration, facilities maintenance, public safety and parks and recreation. Vehicle maintenance is accounted for in an internal service fund. Its customers are user departments of the City and these projects are funded primarily from user charges. Solid waste, water and sewer projects may be found in the Enterprise Funds section.

Financing of the CIP is provided on a pay-as-you-go basis or through debt issuance. Pay-as-you-go funding is provided from several sources including current tax revenues, interest earnings, revenue from other governmental agencies and user fees. Debt funding may include general obligation bonds, revenue bonds or lease financing.

Prioritization of the City's capital needs is essential in the development of the City's CIP. The City created the CIP Development Team in order to review and analyze existing and future capital projects as well as potential funding strategies and options which must align with City Council's prioritization and with the City's vision. This team utilizes benchmarked evaluation criteria to prioritize and recommend the capital budget and the five-year CIP.

Year one of the five-year CIP is the Capital Budget for FY2014. Some projects are multi-year projects and will be carried over from prior years. The CIP categories of Drainage and Street Improvements, Education, Industrial and Economic Development, Leisure Services, Municipal Facilities and Parking Authority primarily reflect projects being sustained from prior fiscal years.

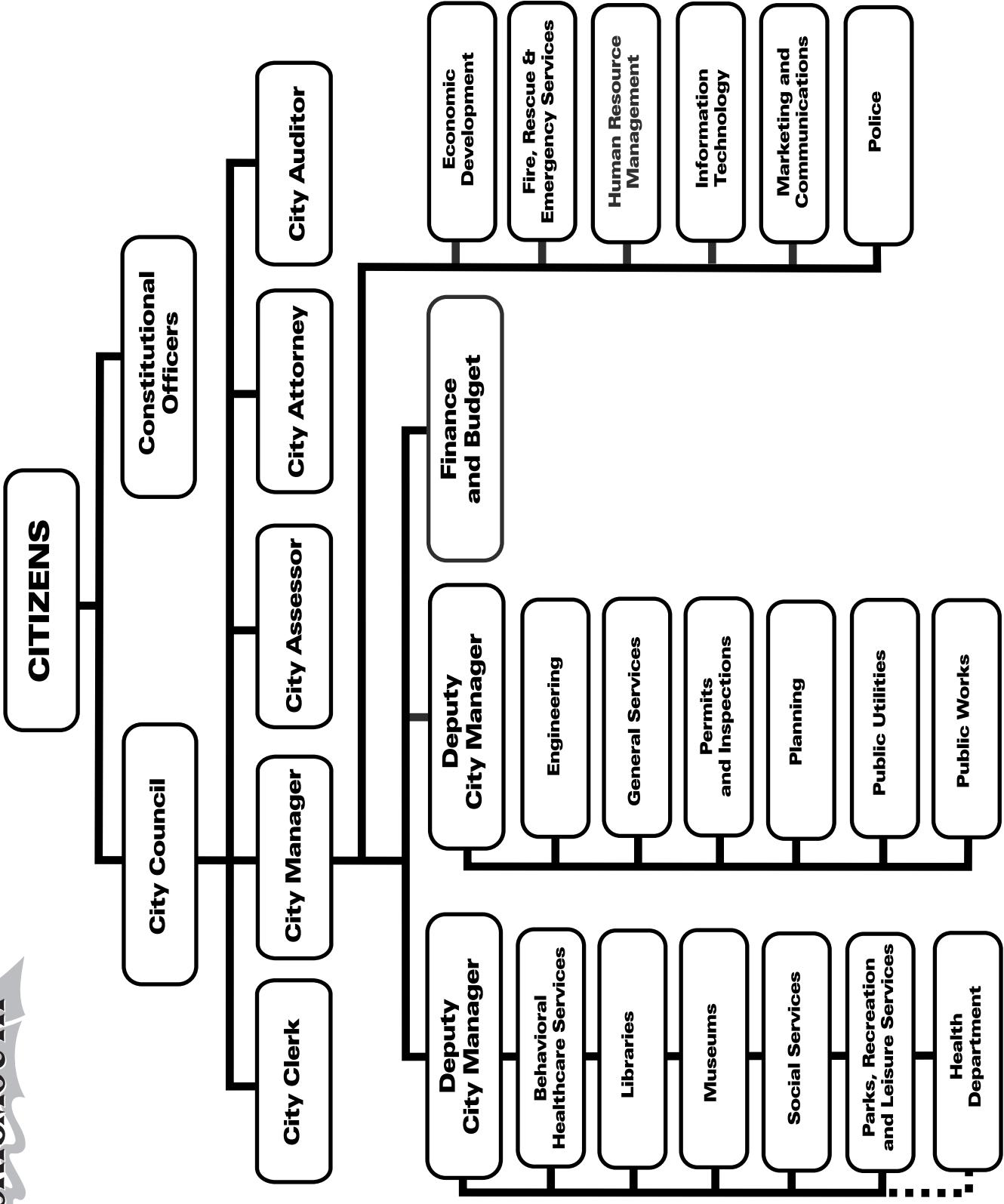
These projects are all vital to the continuing quality of life enjoyed by the citizens of the City of Portsmouth.

The availability of funding limits the number of new projects; however, certain asset investments are essential to continue operating actives of certain departments and divisions. Some new projects included in this budget are highlighted:

- School Bus Fleet Replacement - the rotation of aged buses out of the fleet and replacement of the same provides for the transportation of school aged citizens to and from their respective learning institutions. This bus fleet also supports the transportation of students to off campus sporting events, educational field trip destinations and to the Portsmouth Campus of Tidewater Community College where students engage in higher education studies.
- Computer Aided Dispatch (CAD) and Crime Analysis Systems – these two new systems, utilized by law enforcement, will contribute to the preservation of safe neighborhoods and business districts throughout the City. These systems will function independently and collectively. The CAD system tracks information from emergency callers and aids deployment of the appropriate personal and equipment required to address the emergency. The Crime Analysis System will support the rapid assessment and dissemination of key information to law enforcement.
- Case Management System – this system will support the workflow activities of the Commonwealth Attorney's Office, as it replaces a system that is being retired by the state. It will track all cases activities from inception to their final disposition.
- Revenue System – the offices of the City Treasurer and the Commissioner of Revenue are in need of a system that excesses all revenue collection information via a single point of origin. This new system provides for a more efficient and effective manner of operation and customer service.
- Behavioral Health Building – this new facility will consolidate the primary operating staff and activities of the department. It will occupy property owned by the city adjacent to the Social Services building. This location is an essential node of activity connecting the Downtown and Midtown districts of the City. It is projected; the construction of the approximate 30,000 ± square foot facility will be completed in FY14. Bond proceeds from prior years' debt issues are available for project design and construction.



ORGANIZATION OF THE CITY OF PORTSMOUTH, VA



City of Portsmouth
Fiscal Year 2014 Preliminary Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Preliminary
<u>100 General Fund</u>			
Taxes			
Real Property	91,378,811	90,077,053	88,373,826
Personal Property	23,261,445	23,591,878	23,774,403
Other General Proper	2,938,517	3,152,761	2,874,798
Other Local Taxes	35,064,983	35,408,941	35,423,744
Utility Tax Revenue	7,418,448	7,774,362	7,319,890
	<u>160,062,205</u>	<u>160,004,995</u>	<u>157,766,661</u>
Intergovernmental Revenue			
State Non-Categorical Aid	10,259,882	10,434,392	10,558,590
State Shared Expenses	8,761,483	8,951,230	9,317,876
State Categorical Aid	17,087,348	16,758,928	18,754,033
	<u>36,108,714</u>	<u>36,144,550</u>	<u>38,630,499</u>
Charges For Services			
Charges for Services	3,828,869	3,220,010	4,138,558
Miscellaneous Revenue	11,293,779	1,618,164	1,425,455
	<u>15,122,649</u>	<u>4,838,174</u>	<u>5,564,013</u>
Revenue from Use of Money			
Investment Income	9,922	10,230	16,631
Fines and Forfeitures			
Fines and Forfeiture	853,101	758,565	1,089,732
Miscellaneous Revenue			
Miscellaneous Revenue	-	-	1,500
	<u>8,269</u>	<u>56,265</u>	<u>74,851</u>
	<u>8,269</u>	<u>56,265</u>	<u>76,351</u>
Other Financing Sources			
Other Financing Sources	83,229	250,000	541,726
Recovered Costs			
Total Recovered Cost	3,708,284	4,084,459	3,662,828
Licenses And Permits			
Licenses and Permits	883,022	1,113,051	851,152
Use Of Property			
Use of Property	1,726,267	1,904,767	1,771,036
Payment In Lieu Of Taxes			
Payment in Lieu of Taxes	1,931,982	1,971,321	2,019,122
Operating Transfers In			
Transfers In	9,327,745	9,669,682	13,708,689
Bond Proceeds			
	33,412,885	-	-
Fund Balance			
Fund Balance	-	2,419,041	5,687,371
	<u>Total General Fund</u>	<u>263,238,272</u>	<u>223,225,100</u>
	<u></u>	<u></u>	<u>231,385,811</u>

City of Portsmouth
Fiscal Year 2014 Preliminary Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Preliminary
<u>300 Capital Improvements Fund</u>			
Taxes			
Bond Proceeds	-	141,500	-
Intergovernmental Revenue			
State Categorical Aid	-	-	-
Charges For Services			
Charges for Services	-	50,000	50,000
Miscellaneous Revenue			
Miscellaneous Revenue	-	2,336,000	-
Other Financing Sources			
Other Financing Sources	-	2,053,877	-
Operating Transfers In			
Transfers In	-	5,584,659	9,891,534
Bond Proceeds			
Bond Proceeds	-	8,142,301	14,039,289
Fund Balance			
Fund Balance	-	-	560,000
	Total Capital Improvements Fund	18,308,337	24,540,823
<u>400 Behavioral Healthcare Svc Fund</u>			
Intergovernmental Revenue			
N/A	-	-	75,000
State Non-Categorical Aid	78,658	37,500	78,500
State Categorical Aid	134,504	134,504	134,504
Federal Revenue	8,220,053	8,333,972	9,090,538
	<u>1,402,445</u>	<u>1,601,428</u>	<u>1,450,614</u>
	<u>9,835,660</u>	<u>10,107,404</u>	<u>10,829,156</u>
Charges For Services			
Charges for Services	28,368	3,000	45,000
Miscellaneous Revenue	3,917	250,000	250,000
	<u>32,285</u>	<u>253,000</u>	<u>295,000</u>
Revenue from Use of Money			
Investment Income	439	-	-
Operating Transfers In			
Transfers In	365,988	595,734	692,413
	Total Behavioral Healthcare Svc Fund	10,234,372	10,956,138
	<u>11,816,569</u>		
<u>405 Public Law Library Fund</u>			
Charges For Services			
Charges for Services	31,734	31,026	31,026
	Total Public Law Library Fund	31,734	31,026
	<u>31,026</u>		

City of Portsmouth
Fiscal Year 2014 Preliminary Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Preliminary
<u>410 Social Services Fund</u>			
<u>Intergovernmental Revenue</u>			
State Categorical Aid	15,495,485	19,706,648	18,696,717
Federal Revenue	9,831	25,000	25,000
	<hr/> 15,505,316	<hr/> 19,731,648	<hr/> 18,721,717
<u>Charges For Services</u>			
Miscellaneous Revenue	14,803	196,981	196,981
<u>Miscellaneous Revenue</u>			
Miscellaneous Revenue	72,737	250,000	250,000
<u>Recovered Costs</u>			
Total Recovered Cost	71,421	85,000	85,000
<u>Operating Transfers In</u>			
Transfers In	5,042,639	4,772,167	4,772,167
	<hr/> Total Social Services Fund	<hr/> 20,706,916	<hr/> 25,035,796
	<hr/> 24,025,865		
<u>415 Community Services Fund</u>			
<u>Intergovernmental Revenue</u>			
State Categorical Aid	2,472,835	4,902,374	3,772,950
<u>Operating Transfers In</u>			
Transfers In	911,667	2,764,093	1,529,079
	<hr/> Total Community Services Fund	<hr/> 3,384,502	<hr/> 7,666,467
	<hr/> 5,302,029		
<u>420 Stormwater Management Fund</u>			
<u>Charges For Services</u>			
Charges for Services	6,623,560	7,511,148	7,511,148
Miscellaneous Revenue	18,561	-	-
	<hr/> 6,642,121	<hr/> 7,511,148	<hr/> 7,511,148
<u>Revenue from Use of Money</u>			
Investment Income	827	-	-
<u>Fund Balance</u>			
Fund Balance	-	-	1,000,000
	<hr/> Total Stormwater Management Fund	<hr/> 6,642,948	<hr/> 7,511,148
	<hr/> 8,511,148		
<u>435 Willett Hall Fund</u>			
<u>Charges For Services</u>			
Charges for Services	15,765	30,000	20,000
Miscellaneous Revenue	-	1,866	1,866
	<hr/> 15,765	<hr/> 31,866	<hr/> 21,866
<u>Revenue from Use of Money</u>			
Investment Income	72	-	-
<u>Recovered Costs</u>			
Total Recovered Cost	107,747	250,000	125,000
<u>Use Of Property</u>			
Use of Property	63,596	105,000	70,000
<u>Operating Transfers In</u>			
Transfers In	2,683	-	92,812
	<hr/> Total Willett Hall Fund	<hr/> 189,863	<hr/> 386,866
	<hr/> 309,678		

City of Portsmouth
Fiscal Year 2014 Preliminary Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Preliminary
<u>440 Recreation Fund</u>			
<u>Charges For Services</u>			
Charges for Services	625,384	600,000	640,437
<u>Revenue from Use of Money</u>			
Investment Income	41	-	-
Total Recreation Fund	625,425	600,000	640,437
<u>500 Cemetery Fund</u>			
<u>Charges For Services</u>			
Charges for Services	-	50,000	50,000
<u>Revenue from Use of Money</u>			
Investment Income	-	50,000	50,000
Total Cemetery Fund	-	100,000	100,000
<u>630 New Port Community Development Authority</u>			
<u>Charges For Services</u>			
Charges for Services	1,022,550	1,022,642	1,019,903
Total New Port Community Development Authority	1,022,550	1,022,642	1,019,903
<u>700 Public Utility Fund</u>			
<u>Charges For Services</u>			
Charges for Services	39,284,993	42,487,761	41,667,794
Miscellaneous Revenue	298,500	291,000	326,000
	39,583,494	42,778,761	41,993,794
<u>Revenue from Use of Money</u>			
Investment Income	6,320	-	-
<u>Other Financing Sources</u>			
Investment Income	37,008	-	-
Other Financing Sources	9,484	-	477,050
	46,492	-	477,050
<u>Recovered Costs</u>			
Total Recovered Cost	86,413	168,700	161,000
<u>Licenses And Permits</u>			
Licenses and Permits	8,994	7,000	7,000
<u>Use Of Property</u>			
Use of Property	52,058	58,192	58,192
<u>Bond Proceeds</u>			
	341	-	-
<u>Fund Balance</u>			
Fund Balance	-	2,013,075	1,000,000
Total Public Utility Fund	39,784,111	45,025,728	43,697,036

City of Portsmouth
Fiscal Year 2014 Preliminary Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Preliminary
<u>710 Public Utility CIP</u>			
Taxes			
Bond Proceeds	-	2,000,000	900,000
Operating Transfers In			
Transfers In	-	5,000,000	2,883,816
Bond Proceeds			
Bond Proceeds	-	13,200,000	30,473,284
Total Public Utility CIP	-	20,200,000	34,257,100
<u>720 Golf Fund</u>			
Charges For Services			
Charges for Services	1,099,335	1,042,250	958,206
Recovered Costs			
Total Recovered Cost	2,405	-	-
Use Of Property			
Use of Property	406,703	411,842	394,050
Operating Transfers In			
Transfers In	611,460	1,116,739	1,271,332
Total Golf Fund	2,119,903	2,570,831	2,623,588
<u>740 Waste Management Fund</u>			
Intergovernmental Revenue			
State Categorical Aid	680,000	280,000	-
Charges For Services			
Charges for Services	12,799,822	11,890,742	12,000,000
Miscellaneous Revenue	-41,730	16,050	4,800
	12,758,092	11,906,792	12,004,800
Revenue from Use of Money			
Investment Income	1,321	-	-
Operating Transfers In			
Transfers In	-	400,000	280,000
Total Waste Management Fund	13,439,413	12,586,792	12,284,800
<u>750 Portsmouth Parking Authority</u>			
Charges For Services			
Charges for Services	386,592	407,525	368,076
Miscellaneous Revenue	3,968	800	800
	390,560	408,325	368,876
Revenue from Use of Money			
Investment Income	-	1,650	1,650
Fines and Forfeitures			
Fines and Forfeiture	261,279	259,896	232,133
Use Of Property			
Use of Property	725,279	755,170	818,970
Operating Transfers In			
Transfers In	124,238	261,475	64,397
Total Portsmouth Parking Authority	1,501,356	1,686,516	1,486,026

City of Portsmouth
Fiscal Year 2014 Preliminary Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Preliminary
<u>800 City Garage Fund</u>			
<u>Charges For Services</u>			
Charges for Services	8,495,689	8,274,499	8,274,499
Miscellaneous Revenue	68,973	-	-
	<hr/>	<hr/>	<hr/>
	8,564,663	8,274,499	8,274,499
<u>Revenue from Use of Money</u>			
Investment Income	489	-	-
<u>Miscellaneous Revenue</u>			
	457	-	-
<u>Operating Transfers In</u>			
Transfers In	-	-	44,000
<u>Fund Balance</u>			
Fund Balance	-	485,806	1,614,249
	<hr/>	<hr/>	<hr/>
Total City Garage Fund	8,565,609	8,760,305	9,932,748
<u>810 Information Technology Fund</u>			
<u>Charges For Services</u>			
Charges for Services	4,965,034	5,082,219	5,025,310
Miscellaneous Revenue	24,330	34,375	30,000
	<hr/>	<hr/>	<hr/>
	4,989,364	5,116,594	5,055,310
<u>Revenue from Use of Money</u>			
Investment Income	254	10,000	5,000
	<hr/>	<hr/>	<hr/>
Total Information Technology Fund	4,989,618	5,126,594	5,060,310
<u>820 Risk Management Fund</u>			
<u>Charges For Services</u>			
Charges for Services	5,658,241	5,685,363	5,768,536
<u>Revenue from Use of Money</u>			
Investment Income	2,448	-	-
<u>Recovered Costs</u>			
Total Recovered Cost	357,801	50,000	50,000
	<hr/>	<hr/>	<hr/>
Total Risk Management Fund	6,018,490	5,735,363	5,818,536
<u>830 Health Insurance Fund</u>			
<u>Charges For Services</u>			
Charges for Services	16,013,280	19,865,296	22,031,363
Miscellaneous Revenue	148	-	-
	<hr/>	<hr/>	<hr/>
	16,013,428	19,865,296	22,031,363
<u>Revenue from Use of Money</u>			
Investment Income	641	-	-
<u>Miscellaneous Revenue</u>			
	399,605	-	-
	<hr/>	<hr/>	<hr/>
Total Health Insurance Fund	16,413,674	19,865,296	22,031,363

City of Portsmouth

Fiscal Year 2014 Preliminary Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Preliminary
<u>900 Portsmouth City Public Schools</u>			
<u>Recovered Costs</u>			
Total Recovered Cost	-	8,304,000	-
<u>Schools</u>			
Schools	-	156,336,714	-
Total Portsmouth City Public Schools	<u><u>-</u></u>	<u><u>164,640,714</u></u>	<u><u>-</u></u>
<u>910 Community Development</u>			
<u>Intergovernmental Revenue</u>			
Federal Revenue	-	1,958,877	1,432,498
Total Community Development	<u><u>-</u></u>	<u><u>1,958,877</u></u>	<u><u>1,432,498</u></u>
Total Funding Sources	<u><u>398,908,755</u></u>	<u><u>583,000,536</u></u>	<u><u>446,307,294</u></u>

City of Portsmouth
Fiscal Year 2014 Preliminary Budget Fund Summary

Business Units	FY 2012	FY 2013	FY 2014
	Actual	Adopted	Preliminary
<u>100 General Fund</u>			
General Government			
City Council	280,954	320,245	328,497
City Clerk	308,291	313,121	320,013
City Manager	712,990	966,284	868,629
Management and Legislative Affairs	339,771	404,312	400,036
Registrar	518,961	567,575	556,573
City Attorney	2,002,994	1,375,839	1,470,889
Human Resource Management	854,213	1,060,685	1,130,171
Civil Service Commission	33,046	86,680	97,180
Commissioner of the Revenue	1,409,605	1,430,469	1,645,115
City Assessor	734,222	803,351	841,142
City Treasurer	1,756,414	1,778,015	1,894,172
Finance and Budget	1,742,949	1,799,965	1,889,501
Finance and Budget - Procurement	949,850	1,076,753	1,116,988
Marketing and Communications	1,566,907	1,665,697	1,639,793
City Auditor	-	-	121,698
	13,211,167	13,648,991	14,320,397
Non-Departmental			
Non-Departmental	11,158,205	11,580,306	13,603,643
Transfers and Contingencies	60,956,148	58,905,968	59,608,736
Public Transportation	1,677,597	2,773,549	3,047,838
Debt Service	56,279,695	22,947,841	25,600,108
Support to Civic & Cultural Organizations	329,428	328,024	415,926
	130,401,073	96,535,688	102,276,251
Judicial			
Circuit Court Judges	554,440	624,228	554,989
Circuit Court Clerk	1,418,160	1,461,522	1,565,365
Magistrate	8,061	10,127	11,743
General District Court	41,092	71,631	50,905
Juvenile And Domestic Relations Court	19,312	48,123	29,963
Juvenile Court Services	922,109	1,198,656	1,180,891
Commonwealth Attorney	2,484,332	2,564,102	2,980,477
Sheriff	11,636,707	12,696,823	12,993,041
	17,084,213	18,675,212	19,367,374
Public Safety			
Police Department	32,062,060	33,961,284	34,196,570
E-911	1,899,699	2,100,189	2,008,489
Fire, Rescue And Emergency	26,838,201	26,671,721	27,118,514
	60,799,959	62,733,194	63,323,573
Public Works/General Services			
Streets And Highways	3,288,463	3,240,320	3,493,214
Mosquito Control	301,921	442,107	484,794
Engineering	1,140,105	1,420,171	1,361,549
Traffic Engineering	2,468,994	2,721,208	2,716,606
Property Management	3,249,325	3,756,159	3,746,899
Utilities	2,261,358	2,174,500	2,699,500
Rental Of Land	823,152	804,072	654,757
Harbor Center Pavilion	398,208	352,780	350,135
	13,931,526	14,911,317	15,507,454

City of Portsmouth
Fiscal Year 2014 Preliminary Budget Fund Summary

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2014 Preliminary
<u>100 General Fund</u>			
Public Health			
Public Health Department	1,185,960	1,186,217	1,187,134
Parks, Recreation, and Cultural			
Museums	1,853,599	1,774,178	1,764,811
Public Library	2,095,724	2,284,466	2,209,126
Parks, Recreation and Leisure Services - Administration	3,597,911	4,042,235	4,069,853
Parks, Recreation and Leisure Services - Parks	1,573,874	1,953,354	2,096,514
Parks, Recreation and Leisure Services - Recreation	253,316	359,460	359,460
	9,374,424	10,413,693	10,499,764
Community and Economic Development			
Permits and Inspections	2,307,488	2,505,798	2,399,958
Economic Development	701,960	923,623	885,291
Planning	1,491,845	1,691,367	1,618,615
	4,501,292	5,120,788	4,903,864
Total General Fund	250,489,614	223,225,100	231,385,811
<u>300 Capital Improvements Fund</u>			
Capital Improvements			
Drainage and Street Improvements	-	4,604,253	5,724,492
Education	-	1,375,000	1,560,000
Industrial and Economic Development	-	4,060,973	50,000
Leisure Services	-	281,216	325,000
Municipal Facilities	-	5,458,045	16,656,331
Fleet Management	-	2,053,877	-
	-	17,833,364	24,315,823
Total Capital Improvements Fund	-	17,833,364	24,315,823
<u>400 Behavioral Healthcare Svc Fund</u>			
Public Health			
Behavioral Healthcare Services Fund	9,684,567	10,956,138	11,816,569
Total Behavioral Healthcare Svc Fund	9,684,567	10,956,138	11,816,569
<u>405 Public Law Library Fund</u>			
Parks, Recreation, and Cultural			
Law Library Fund	26,411	31,026	31,026
Total Public Law Library Fund	26,411	31,026	31,026
<u>410 Social Services Fund</u>			
Public Health			
Social Services Fund	20,954,596	25,035,796	24,025,865
Total Social Services Fund	20,954,596	25,035,796	24,025,865
<u>415 Community Services Fund</u>			
Public Health			
CSA Fund	3,384,502	7,666,467	5,302,029
Total Community Services Fund	3,384,502	7,666,467	5,302,029

City of Portsmouth
Fiscal Year 2014 Preliminary Budget Fund Summary

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2014 Preliminary
<u>420 Stormwater Management Fund</u>			
Public Works/General Services			
Storm Water Management Fund	5,256,873	7,511,148	8,511,148
Total Stormwater Management Fund	5,256,873	7,511,148	8,511,148
<u>435 Willett Hall Fund</u>			
Community and Economic Development			
Willett Hall	224,040	386,866	309,678
Total Willett Hall Fund	224,040	386,866	309,678
<u>440 Recreation Fund</u>			
Parks, Recreation, and Cultural			
Recreation Fund	657,495	600,000	640,437
Total Recreation Fund	657,495	600,000	640,437
<u>500 Cemetery Fund</u>			
Public Works/General Services			
Cemetery Perpetual Care Fund	-	100,000	100,000
Total Cemetery Fund	-	100,000	100,000
<u>630 New Port Community Development Authority</u>			
Community and Economic Development			
New Port Community Development Authority	1,242,976	1,022,642	1,019,903
Total New Port Community Development Authority	1,242,976	1,022,642	1,019,903
<u>700 Public Utility Fund</u>			
Public Works/General Services			
Public Utilities Fund	37,184,443	45,025,728	43,697,036
Total Public Utility Fund	37,184,443	45,025,728	43,697,036
<u>710 Public Utility CIP</u>			
Capital Improvements			
Sewer	-	8,600,000	11,157,100
Water	-	11,600,000	23,100,000
	-	20,200,000	34,257,100
Total Public Utility CIP	-	20,200,000	34,257,100
<u>720 Golf Fund</u>			
Parks, Recreation, and Cultural			
Golf Services Fund	2,218,730	2,570,831	2,623,588
Total Golf Fund	2,218,730	2,570,831	2,623,588
<u>740 Waste Management Fund</u>			
Public Works/General Services			
Waste Management Fund	11,771,163	12,586,792	12,284,800
Total Waste Management Fund	11,771,163	12,586,792	12,284,800

City of Portsmouth
Fiscal Year 2014 Preliminary Budget Fund Summary

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2014 Preliminary
<u>750 Portsmouth Parking Authority</u>			
Public Works/General Services Parking Authority Fund	1,539,839	1,686,516	1,486,026
Total Portsmouth Parking Authority	1,539,839	1,686,516	1,486,026
<u>760 Portsmouth Pkg Authority CIP</u>			
Capital Improvements Parking Authority CIP	-	474,973	225,000
Total Portsmouth Pkg Authority CIP	-	474,973	225,000
<u>800 City Garage Fund</u>			
Public Works/General Services City Garage Fund	9,260,420	8,760,305	9,932,748
Total City Garage Fund	9,260,420	8,760,305	9,932,748
<u>810 Information Technology Fund</u>			
General Government Information Technology	4,427,093	3,963,104	3,933,498
Information Technology - Telecommunications	1,011,227	1,163,490	1,126,812
	5,438,321	5,126,594	5,060,310
Total Information Technology Fund	5,438,321	5,126,594	5,060,310
<u>820 Risk Management Fund</u>			
General Government Finance and Budget - Risk Management Fund	5,289,434	5,735,363	5,818,536
Total Risk Management Fund	5,289,434	5,735,363	5,818,536
<u>830 Health Insurance Fund</u>			
General Government Finance and Budget - Health Insurance Fund	17,943,717	19,865,296	22,031,363
Total Health Insurance Fund	17,943,717	19,865,296	22,031,363
<u>900 Portsmouth City Public Schools</u>			
Education Public Education	-	164,640,714	-
Total Portsmouth City Public Schools	-	164,640,714	-
<u>910 Community Development</u>			
Community and Economic Development Community Planning and Development Program	-	1,958,877	1,432,498
Total Community Development	-	1,958,877	1,432,498
City Total Budget	382,567,141	583,000,536	446,307,294

City of Portsmouth
Fiscal year 2014 Position Summary

	FY 2013	FY 2014
	Amended Full Time FTE = 1	Preliminary Full Time FTE = 1
General Government		
City Council	7	7
City Clerk	4	4
City Manager	7	7
Office of Management Services	2	2
Registrar	4	4
City Attorney	11	11
Department of Human Resource Management	9	9
Commissioner of the Revenue	21	21
City Assessor	9	9
City Treasurer	24	24
Department of Finance	19	19
Procurement and Risk Management	5	5
Information Technology	26	26
Telecommunications	7	7
Office of Marketing and Communications	9	7
Risk Management Fund	3	3
City Auditor	1	1
Total General Government	168	166
Judicial		
Circuit Court Judges	8	8
Circuit Court Clerk	24	24
Commonwealth's Attorney	32	32
Sheriff	189	189
Total Judicial	253	253
Public Safety		
Police Department	348	348
E-911	32	32
Department of Fire, Rescue and Emergency	245	245
Total Public Safety	625	625

City of Portsmouth
Fiscal year 2014 Position Summary

	FY 2013	FY 2014
	Amended Full Time FTE = 1	Preliminary Full Time FTE = 1
Public Works		
Streets and Highways	15	15
Stormwater Management Fund	27	27
Mosquito Control	4	4
Engineering	16	16
Traffic Engineering	9	9
Parking Authority Fund	6	6
Property Management	40	40
Waste Management Fund	62	62
City Garage Fund	35	35
Public Utilities Fund	139	139
Harbor Center Pavilion	2	2
Total Public Works	355	355
Public Health		
Behavioral Healthcare Services Fund	120	120
Social Services Fund	249	249
Total Public Health	369	369
Parks, Recreation, and Cultural		
Department of Museums	25	25
Department of Public Library	29	29
Golf Services Fund	17	17
Recreation Fund	0	0
Parks, Recreation and Leisure Services	53	53
Total Parks, Recreation, and Cultural	124	124
Community and Economic Development		
Permits and Inspections	33	29
Department of Economic Development	6	6
Willett Hall Fund	2	2
Department of Planning	12	12
Total Community and Economic Development	53	49
Total City Positions	1947	1941

FUND BALANCE/NET ASSETS SCHEDULE - ALL FUNDS

	Governmental Funds				Total Governmental Funds	Enterprise Funds	Internal Service Funds	Total Primary Government
	General Fund	Special Revenue Funds	Capital Improvements Fund	Permanent Fund				
Audited Fund Balance/Net Assets at 6/30/2012 ⁽¹⁾	\$ 53,631,444	\$ (278,692)	\$ (13,273,192)	\$ 1,499,083	\$ 41,578,643	\$ 44,824,028	\$ 16,887,456	\$ 103,290,127
Projected FY2013 revenues:								
Local	184,411,509	18,468,657	221,459,497	100,000	424,439,663	59,576,792	39,001,702	523,018,157
Intergovernmental	36,144,550	36,700,303	-	-	72,844,853	280,000	-	73,124,853
Other Sources ⁽²⁾	250,000	-	-	-	250,000	2,013,075	485,806	2,748,881
Total available funds	274,437,503	54,890,268	208,186,305	1,599,083	539,113,159	44,824,028	56,374,964	702,182,018
Projected FY2013 expenditures:	223,225,100	55,168,960	221,459,497	100,000	499,953,557	61,869,867	39,487,558	601,310,982
Projected Fund Balance/Net Assets at 6/30/2013	51,212,403	(278,692)	(13,273,192)	1,499,083	39,159,602	44,824,028	16,887,406	100,871,036
Projected FY2014 revenues:								
Local	186,526,215	17,332,832	58,797,923	100,000	262,756,970	59,091,450	41,228,708	363,077,128
Intergovernmental	39,172,225	34,756,321	-	-	73,928,546	-	-	73,928,546
Other Sources ⁽³⁾	5,687,371	1,000,000	-	-	6,687,371	1,000,000	1,614,249	9,301,620
Total available funds	282,598,214	52,810,461	45,524,731	1,599,083	382,532,489	104,915,478	59,730,363	547,178,330
Proposed FY2014 expenditures	231,385,811	53,089,153	58,797,923	100,000	343,372,887	60,091,450	42,842,957	446,307,294
Projected Fund Balance/Net Assets at 6/30/2014	\$ 51,212,403	\$ (278,692)	\$ (13,273,192)	\$ 1,499,083	\$ 39,159,602	\$ 44,824,028	\$ 16,887,406	\$ 100,871,036

Fund Balance Policy requires FB to equal or exceed 15% of budgeted General Fund Revenue.

\$231,385,811 * 15% = \$34,707,872 therefore the policy has been met.



⁽¹⁾ Source: Unassigned Fund Balances and/or Unrestricted Net Assets per the FY2012 CAFR

⁽²⁾ Included use of prior year fund balance

⁽³⁾ Proposes using prior year fund balance

Policy requires that total net assets of the Utility Fund equal or exceed 15% of the budgeted revenue for the Utility Fund. Of the Projected Net Assets at June 30, 2014 for all Enterprise Funds, \$10,098,397 represents the Net Assets projected for Utility Funds. Budgeted revenue for the Utility fund for FY2014 is projected at \$43,697,036 an 15% of this amount equals \$6,554,555. Therefore the policy has been met.



Rate Change Table

Description	FY 2013 Adopted	FY 2014 Proposed	\$ or % Change
Admissions and Amusement Tax	10%	10%	0%
Cable Franchise Fee	5% of gross receipts	5% of gross receipts	0%
Cigarette Tax	\$0.60 per pack	\$0.60 per pack	0%
City Garage Fees:			
Basic Tow Fee	\$105	\$105	\$0.00
Storage Fees	\$20 per day	\$20 per day	\$0.00
Winching Fees	\$85/hr	\$85/hr	\$0.00
Guest Lodging Tax	8%	8%	0%
Machinery and Tool Tax	\$3.00 per \$100 of original cost at 50% value	\$3.00 per \$100 of original cost at 50% value	\$0.00
Motor Vehicle License Fees:			
Motorcycle	\$24.00	\$24.00	\$0.00
Automobile:			
Vehicles up to 4,000 pounds	\$25.00	\$25.00	\$0.00
Vehicles over 4,000 pounds	\$30.00	\$30.00	\$0.00
Personal Property Tax	\$5.00 per \$100 of assessed value	\$5.00 per \$100 of assessed value	\$0.00
Personal Property Tax-Boats	\$.50 per \$100 of assessed value	\$.50 per \$100 of assessed value	\$0.00
Real Property Tax	\$1.27 per \$100 of assessed value	\$1.27 per \$100 of assessed value	\$0.00
Residential Sewer Charges	\$3.72 per 1,000 gallons	\$3.72 per 1,000 gallons	\$0.00
Sewer Flat Rate (per month)	\$18.59	\$18.59	\$0.00
Residential Solid Waste Fee	\$33.36 per month	\$33.36 per month	\$0.00
Residential Water Charges	\$4.75 per 1,000 gallons	\$4.75 per 1,000 gallons	\$0.00
Restaurant Food Tax	6.5%	6.5%	0%
Stormwater Fees:			
Commercial	\$9.25 per equivalent residential unit	\$9.25 per equivalent residential unit	\$0.00
Residential	\$9.25 per equivalent residential unit	\$9.25 per equivalent residential unit	\$0.00
Utility Taxes:			
Commercial:			
Cable	20% of first \$2,000	20% of first \$2,000	0%
Electricity	20% of first \$2,000	20% of first \$2,000	0%
Gas	20% of first \$2,000	20% of first \$2,000	0%
Residential:			
Electricity	\$3.40	\$3.40	\$0.00
Gas	\$3.00	\$3.00	\$0.00

Description	FY 2013 Adopted	FY 2014 Proposed	\$ or % Change
Permits			
Permit Type:			
Building Permit	\$50.00	\$50.00	\$0%
Plumbing Permit	\$50.00	\$50.00	\$0%
Mechanical Permit	\$50.00	\$50.00	\$0%
Electrical Permit	\$50.00	\$50.00	\$0%
Valuation Fees	\$50.00	\$50.00	\$0%
Tents, Mobile Homes and Other Temporary Structures			
Tents	\$50.00	\$50.00	\$0%
New Mobile Home	\$50.00	\$50.00	\$0%
Replacement Mobile Home	\$50.00	\$50.00	\$0%
Plan Review			
1 & 2 Family<2000sq.ft.	\$50.00	\$50.00	\$0%
1 & 2 Family>2000sq.ft.	\$80.00	\$80.00	\$0%
PR-Other Structures			
<2500 sq.ft.	\$80.00	\$80.00	\$0%
2500 sq.ft. to 4,999 sq.ft.	\$120.00	\$120.00	\$0%
5,000 sq.ft. to 9,999 sq.ft.	\$160.00	\$160.00	\$0%
10,000 sq.ft. to 74,999 sq.ft.	\$200.00	\$200.00	\$0%
75,000 sq.ft. and up	\$240.00	\$240.00	\$0%
Commercial Inspection Fees	\$100.00	\$100.00	\$0%
Demolition Permit Fees			
S/F Res	\$50.00	\$50.00	\$0%
All Other	\$150.00	\$150.00	\$0%
Sign Permit	\$50.00	\$50.00	\$0%
Pool Inspection, grounding	\$50.00	\$50.00	\$0%
Inspect for temporary release	\$50.00	\$50.00	\$0%
Planning			
Administrative Adjustment/Variance	\$50.00	\$50.00	\$0.00
Buildable Lot	\$25.00	\$25.00	\$0.00
Chesapeake Bay Administrative Exception	\$25,\$150-after the fact	\$25,\$150-after the fact	\$0.00
Chesapeake Bay Exception	\$275,\$500 after the fact	\$275,\$500 after the fact	\$0.00
Site plan-Type II Plan Review	\$350.00	\$350.00	\$0.00
Text Amendment	\$880 if other than City	\$880 if other than City	\$0.00
Temporary use permit	\$30.00	\$30.00	\$0.00
Engineering			
Erosion and Sediment Control			
Inspection Fees			
Initial inspections	\$50.00 per inspection	\$50.00 per inspection	\$0%
Applicant-requested, non-routine inspections	\$25.00 per inspection	\$25.00 per inspection	\$0%
Enforcement Inspections:			
Notice to Comply	\$50.00 per inspection	\$50.00 per inspection	\$0%
Stop Work Order	\$100.00 per inspection	\$100.00 per inspection	\$0%
Civil Penalties			
Violations	\$100.00 per day	\$100.00 per day	\$0%
No Plan	\$1,000.00 per day	\$1,000.00 per day	\$0%
Hauling Permit Fees			
Oversize loads(single trip)	\$50.00 per trip	\$50.00 per trip	\$0%
Code Section 22-266.1 (b)(1)			\$0%
Annual blanket permits			
First Unit	\$200.00 per vehicle/year	\$200.00 per vehicle/year	\$0%
Code Section 22-266.1 (b)(3)			\$0%
Each Additional Unit	\$200.00 per vehicle/year	\$200.00 per vehicle/year	\$0%
Code Section 22-266.1 (b)(3)			\$0%
Mobile Crane	\$200.00 per vehicle/year	\$200.00 per vehicle/year	\$0%
Code Section 22-266.1 (b)(3)c			\$0%
Fire			
Fire Service Charges and Fees:			
ALS 1 Emergency	\$375.00	\$511.19	\$136.19
ALS 2 Transport	\$568.00	\$739.88	\$171.88
BLS Emergency	\$328.00	\$430.88	\$102.88
Mileage	\$7.00	\$8.79	\$1.79
Business Inspections	\$10.00	\$10.00	\$0%
Charge for 3rd False Alarm			\$0%
Call in a two-week period	\$20.00	\$20.00	\$0%
Plans Review	\$10.00	\$10.00	\$0%

Description	FY 2013 Adopted	FY 2014 Proposed	\$ or % Change
Parks and Recreation			
Recreation Fees:			
Summer Galaxy Program	\$250.00 per 9 week program	\$250.00 per 9 week program	
Pokey Smokey 11	\$2 per ride	\$2 per ride	\$0.00
Splash Park	\$2 per visit	\$2 per visit	\$0.00
6 TO SIX (Before/After Care Program)			
Before Care	\$120.00	\$140.00	\$20.00
After Care	\$170.00	\$190.00	\$20.00
Registration Fee	\$25.00	\$25.00	\$0.00
Golf Seasonal Fees:			
Summer Rates	April-October	April-October	\$0.00
Winter Rates	November-March	November-March	\$0.00
Children's Museum of Virginia			
Under 2	Free	Free	\$0.00
Portsmouth Public School Field Trips	Free	Free	\$0.00
Ages 2-17	\$10.00	\$10.00	\$0.00
Adults	\$11.00	\$11.00	\$0.00
Military and Senior Citizen	\$10.00	\$10.00	\$0.00
Planetarium	\$4.00	\$4.00	\$0.00
Group Rate-Self Guided Tour	\$0.00	\$7.00	\$7.00
with Focus Program or Planetarium	\$0.00	\$1.00	\$1.00
with Focus Program and Planetarium	\$0.00	\$2.00	\$2.00
Discount for AAA Members, Military and Seniors		-\$1.00	-\$1.00
Portsmouth Naval Shipyard Museum/ Lightship Portsmouth.			
Under 2	Free	Free	
Ages 2-17	\$2.00	\$2.00	\$0.00
Adults	\$4.00	\$4.00	\$0.00
Seniors, Military and AAA	\$3.00	\$3.00	\$0.00
Key Pass without Planetarium			
Under 2	Free	Free	
Ages 2-17	\$12.00	\$12.00	\$0.00
Adults	\$14.00	\$14.00	\$0.00
Seniors, Military and AAA	\$12.00	\$12.00	\$0.00
Parking			
Parking meter rate Crawford Street	\$1.25	\$1.25	\$0.00
Parking meter rate Civic Center Parking Lot	\$1.25	\$1.25	\$0.00
Library			
Non-resident Library Fee	\$20.00	\$20.00	\$0.00
Police Department			
Concealed Carry Permits	\$0.00	\$35.00	\$35.00

City Indebtedness

The Virginia Constitution authorizes Virginia cities to issue general obligation bonds, secured by a pledge of full faith and credit. For the payment of such bonds, the city's governing body is required to levy, if necessary, an ad valorem tax on all property subject to local taxation. General obligation bond issuance is subject to a 10 percent limitation of the assessed value of taxable real property in the City. The City has a self-imposed debt service limit of 12% of general fund revenues.

In determining the debt limitation, certain classes of indebtedness may be excluded, including revenue anticipation notes maturing in one year or less, referendum approved general obligation bonds payable from a specified revenue producing undertaking (as long as the undertaking is self-supporting), and revenue bonds. The City's Public Utility bonded debt is a self-supporting referendum-approved general obligation and excluded from the City's legal debt limit. In addition, the City's lease-purchase obligations which are subject to annual appropriation are excluded from the City's legal debt limit.

The following table shows the Legal Debt Margins for five Fiscal Years ending June 30.

As of	Taxable Real Property Assessed Value	Debt Limit: 10% of Assessed Value	Debt Applicable to Debt Limit	Legal Margin for Additional Debt
July 1, 2013*	\$7,429,040,898	\$742,904,040	\$325,403,631	\$417,500,459
July 1, 2012	\$7,435,030,374	\$743,503,037	\$317,519,371	\$425,983,666
July 1, 2011	\$7,333,064,000	\$733,306,400	\$327,654,197	\$405,652,203
July 1, 2010	\$7,677,617,651	\$767,761,765	\$308,220,824	\$459,540,941
July 1, 2009	\$7,591,663,330	\$759,166,333	\$241,689,840	\$517,476,493

* Estimated

Overlapping or Underlying Debt

The City of Portsmouth is autonomous and entirely independent of any county or other political subdivision. It is not subject to taxation by any county or school district, nor is it liable for any county or school district indebtedness.

The City Council authorized the creation of the New Port Community Development Authority (the "New Port CDA") in August 2005 to finance certain infrastructure improvements, including road improvements, signage, updated and relocated utilities, lighting, fencing, sidewalks and streetscapes (the "Improvements"), related to the construction of a high-quality planned residential community. To fund the Improvements, the New Port CDA issued \$16,240,000 in revenue bonds in May 2006 (the "CDA Bonds"), which mature September 1, 2036. The CDA Bonds are secured by and payable from special assessments (the "Special Assessments") to be levied by the City on the taxable parcels within the New Port CDA District (the "District"). The CDA Bonds are also secured by funds held pursuant to an Indenture of Trust dated May 1, 2006, between the New Port CDA and Manufacturers and Traders Trust Company, as trustee. Pursuant to a Special Assessment Agreement dated February 15, 2006, the City is obligated, subject to appropriation, to pay over to the New Port CDA those Special Assessments collected by the City. However, such obligations do not constitute a general obligation of the City or a pledge of the City's full faith and credit. The City is not responsible for paying the debt service on the CDA Bonds.

Statement of No Past Default

The City has never defaulted on any debt payment of either principal or interest.

Outstanding Debt

The City's bonded debt consists almost entirely of general obligation bonds which are supported by City general revenues. For the Golf Fund, the outstanding debt is secured solely by a general obligation pledge – the full faith and credit of the City. The proprietary fund debt, consisting of the Public Utility, Parking Fund, City Garage, Waste Management,

City Indebtedness

and the Information Technology debt is expected to be paid from the revenues of the respective enterprise and internal service funds.

Debt Ratios

The following table shows the General Debt to Property Value ratios for the fiscal years ended 2009 through 2013. The City's real estate assessed values are determined as of January 1, and those values are effective for taxation as of July 1. The ratio is determined by dividing the total sales by the total of all assessed values after the annual assessment is completed. The calculations include all City debt excluding proprietary fund debt which is recorded as debt of the respective proprietary funds.

As of	Outstanding General Debt	General Debt as a % of Assessed Real Property Value	General Debt as % of Assessed Real and Personal Property Value
July 1, 2013*	\$325,403,633	4.4%	3.9%
July 1, 2012	\$316,766,745	4.3%	4.2%
July 1, 2011	\$339,973,662	4.6%	3.8%
July 1, 2010	\$315,012,373	4.1%	3.1%
July 1, 2009	\$252,185,712	3.3%	3.2%

*Estimated/unaudited

Public Utility Debt

All outstanding Public Utility bonds are general obligations of the City; however, as a matter of practice, the City pays such bonds from its Public Utilities Fund. This is a self-supporting Enterprise Fund. The revenues include water and sewer system fees. In the event Public Utilities Fund fees are not sufficient to pay the debt service on public utility bonds, the City is obligated to pay the debt service from the General Fund or other available revenues. Public Utility bond debt service coverage by net system revenues are shown in the following table.

Fiscal Year	Available for Debt Service	Principal	Interest	Total	Coverage
June 30, 2013*	\$22,613,704	\$4,581,180	\$5,972,508	\$10,553,688	2.14x
June 30, 2012	\$22,628,617	\$4,393,905	\$4,533,913	8,927,818	2.54x
June 30, 2011	\$24,809,389	\$4,120,281	\$1,519,110	5,639,391	4.40x
June 30, 2010	\$20,097,417	\$4,065,176	\$1,977,430	6,042,606	3.33x
June 30, 2009	\$19,275,292	\$3,941,977	\$2,461,135	6,403,112	3.01x

*Estimated/unaudited

Impact of Capital Budget on Debt

The Constitution of the Commonwealth of Virginia and related laws dictate the legal limits of debt for political subdivisions. As such, the City's only legal limit of debt is 10% of taxable real estate assessed value. The City has a debt service policy limit of 12% of general fund budgeted revenue.

**City
Indebtedness**

Computation of Legal Debt Margin

CITY OF PORTSMOUTH, VIRGINIA

Computation of Legal Debt Margin

June 30, 2013

Taxable real estate assessed value - July 1, 2013 (estimated)	\$ 7,429,040,898
Debt limit - 10 percent of assessed value (1)	742,904,090
Total debt - June 30, 2013 (estimated) (2)	501,831,371
<u>Less amounts exempt from debt limit:</u>	
Enterprise debt:	
Public Utility bonds outstanding	154,125,437
Golf bonds outstanding	6,550,000
Parking bonds outstanding	5,445,204
Capital leases subject to appropriation:	
Waste Management equipment and vehicle	2,029,874
City Garage equipment and vehicles	8,277,225
Total exempt debt	176,427,740
Debt applicable to debt limit	325,403,631
Legal margin for additional debt	\$ 417,500,459

Notes:

- (1) The legal debt limit is established by State law as 10 percent of taxable real estate assessed value.
- (2) Includes general obligation bonds and notes, school literary loans and obligations under capital leases. Excludes compensated absenses, net pension obligation, other post employment obligations and landfill closure and post-closure care liability.

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget			
31 Taxes								
01 Real Property								
100-00-000-0000-000000-000 General Fund								
411111 Taxes-Real Property-Current	88,202,215	85,343,430	85,343,430	84,889,109	84,889,109	0	0	0
411112 Taxes-Real Property-Delinquent	1,411,580	3,301,423	3,301,423	1,678,227	1,678,227	0	0	0
411113 Taxes-Real Property-Public Svc	1,765,016	1,432,200	1,432,200	1,806,490	1,806,490	0	0	0
Org Code 100-00-000-0000-000000-000	91,378,811	90,077,053	90,077,053	88,373,826	88,373,826	0	0	0
01 Real Property	91,378,811	90,077,053	90,077,053	88,373,826	88,373,826	0	0	0
03 Personal Property								
100-00-000-0000-000000-000 General Fund								
411121 Taxes-Personal Property-Curr	17,762,821	17,050,000	17,050,000	18,225,532	18,225,532	0	0	0
411122 Taxes-Personal Prop-DelUnd5yrs	1,922,012	2,500,000	2,500,000	1,922,012	1,922,012	0	0	0
411123 Taxes-Personal Property-Public	3,541,662	3,985,016	3,985,016	3,596,796	3,596,796	0	0	0
411124 Taxes-PersonalProp-DelOver5	34,950	56,862	56,862	30,063	30,063	0	0	0
Org Code 100-00-000-0000-000000-000	23,261,445	23,591,878	23,591,878	23,774,403	23,774,403	0	0	0
03 Personal Property	23,261,445	23,591,878	23,591,878	23,774,403	23,774,403	0	0	0
05 Other General Proper								
100-00-000-0000-000000-000 General Fund								
411131 Taxes-Machine and Tool Tax	1,305,940	1,115,070	1,115,070	1,115,070	1,115,070	0	0	0
411181 Taxes-Interest on Taxes	413,918	605,491	605,491	541,069	541,069	0	0	0
411191 Taxes-Penalties and Other Chgs	1,218,659	1,432,200	1,432,200	1,218,659	1,218,659	0	0	0
Org Code 100-00-000-0000-000000-000	2,938,517	3,152,761	3,152,761	2,874,798	2,874,798	0	0	0
05 Other General Proper	2,938,517	3,152,761	3,152,761	2,874,798	2,874,798	0	0	0
07 Other Local Taxes								
100-00-000-0000-000000-000 General Fund								
411201 Taxes-Admission & Amusemnt Tax	360,492	268,035	268,035	241,101	241,101	0	0	0
411202 Taxes-Bank Franchise Tax	355,202	516,615	516,615	355,202	355,202	0	0	0
411203 Taxes-Bus & Occupational Lic	5,778,760	5,800,000	5,800,000	5,858,000	5,858,000	0	0	0
411204 Taxes-Cigarette Tax	2,948,418	2,813,250	2,813,250	2,900,000	2,900,000	0	0	0
411205 Taxes-Decal Tax	957	5,599	5,599	1,000	1,000	0	0	0
411207 Taxes-Licensing Fees-Current	1,668,587	1,636,800	1,636,800	1,636,800	1,636,800	0	0	0
411208 Taxes-Licensing Fees-Delinq	382,697	487,298	487,298	457,734	457,734	0	0	0
411209 Taxes-Lodging Tax	694,341	792,825	792,825	716,851	716,851	0	0	0
411210 Taxes-Recordation Tax	811,014	800,000	800,000	663,733	663,733	0	0	0
411211 Taxes-Restaurant Food Tax	6,616,261	6,300,000	6,300,000	7,029,436	7,029,436	0	0	0
411212 Taxes-Sales and Use Tax	6,935,550	6,450,000	6,450,000	7,057,447	7,057,447	0	0	0
411213 Taxes-Short Term Rental Tax	22,457	38,519	38,519	34,998	34,998	0	0	0
411215 Taxes-Licensing Fees-Del Over 5	2,135	0	0	4,075	4,075	0	0	0
411340 Taxes-Telecommunication	8,488,113	9,500,000	9,500,000	8,467,367	8,467,367	0	0	0
Org Code 100-00-000-0000-000000-000	35,064,983	35,408,941	35,408,941	35,423,744	35,423,744	0	0	0
07 Other Local Taxes	35,064,983	35,408,941	35,408,941	35,423,744	35,423,744	0	0	0

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget			
31 Taxes								
09 Utility Tax Revenue								
100-00-000-0000-000000-000 General Fund								
411305 Taxes-Electricity Tax	3,978,526	4,200,000	4,200,000	3,608,681	3,608,681	0	0	0
411325 Taxes-Gas Tax	1,304,219	1,507,902	1,507,902	1,382,719	1,382,719	0	0	0
411330 Taxes-Water Tax	2,135,704	2,066,460	2,066,460	2,328,490	2,328,490	0	0	0
Org Code 100-00-000-0000-000000-000	7,418,448	7,774,362	7,774,362	7,319,890	7,319,890	0	0	0
09 Utility Tax Revenue	7,418,448	7,774,362	7,774,362	7,319,890	7,319,890	0	0	0
31 Taxes	160,062,205	160,004,995	160,004,995	157,766,661	157,766,661	0	0	0

32 Intergovernmental Revenue

11 State Non-Categorical Aid

100-00-000-0000-000000-000 General Fund

421110 St-Mobile Home Sales Tax	803	0	0	0	0	0	0	0
421115 St-Recordation Tax	163,665	407,750	407,750	294,185	294,185	0	0	0
421120 St-Rolling Stock Taxes	34,368	35,805	35,805	34,368	34,368	0	0	0
421125 St-Vehicle Rental Tax	198,085	127,875	127,875	367,075	367,075	0	0	0
421210 St-PPTRA Current	7,954,585	7,954,585	7,954,585	7,954,585	7,954,585	0	0	0
421215 St-PPTRA Delinquent	1,908,377	1,908,377	1,908,377	1,908,377	1,908,377	0	0	0
Org Code 100-00-000-0000-000000-000	10,259,882	10,434,392	10,434,392	10,558,590	10,558,590	0	0	0
11 State Non-Categorical Aid	10,259,882	10,434,392	10,434,392	10,558,590	10,558,590	0	0	0

12 State Shared Expenses

100-00-000-0000-000000-000 General Fund

422100 St-Circuit Court Clerk	888,046	872,395	872,395	897,274	897,274	0	0	0
422105 St-City Registrar	77,095	41,873	41,873	40,932	40,932	0	0	0
422110 St-City Sheriff	5,706,741	5,770,041	5,770,041	5,942,019	5,942,019	0	0	0
422115 St-City Treasurer	262,483	267,089	267,089	290,025	290,025	0	0	0
422120 St-Commissioner of Revenue	225,857	248,124	248,124	257,932	257,932	0	0	0
422125 St-Commonwealth's Attorney	1,531,893	1,700,558	1,700,558	1,820,570	1,820,570	0	0	0
422135 St-DMV Select	69,369	51,150	51,150	69,124	69,124	0	0	0
Org Code 100-00-000-0000-000000-000	8,761,483	8,951,230	8,951,230	9,317,876	9,317,876	0	0	0
12 State Shared Expenses	8,761,483	8,951,230	8,951,230	9,317,876	9,317,876	0	0	0

13 State Categorical Aid

100-00-000-0000-000000-000 General Fund

422145 St-VA Sports Hall of Fame	0	0	0	500,000	500,000	0	0	0
423205 St-VDOT	10,377,153	9,811,600	9,811,600	11,083,972	11,083,972	0	0	0
423207 St-Library Funds-Books	152,786	214,830	214,830	152,577	152,577	0	0	0
423209 St-Correctional Fac Block Gr	770,741	946,275	946,275	1,230,817	1,230,817	0	0	0
423210 St-Law Enforcement	5,786,668	5,786,223	5,786,223	5,786,667	5,786,667	0	0	0
Org Code 100-00-000-0000-000000-000	17,087,348	16,758,928	16,758,928	18,754,033	18,754,033	0	0	0
13 State Categorical Aid	17,087,348	16,758,928	16,758,928	18,754,033	18,754,033	0	0	0
32 Intergovernmental Revenue	36,108,714	36,144,550	36,144,550	38,630,499	38,630,499	0	0	0

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget						
33 Charges For Services											
19 Charges for Services											
100-00-000-0000-000000-000 General Fund											
413030 Fees-Ambulance	1,789,800	1,377,851	1,377,851	2,260,000	2,260,000	0	0	0			
413035 Fees-Animal Crematory	0	1,023	1,023	0	0	0	0	0			
413045 Fees-Circuit Court Clerk	10,613	15,345	15,345	8,689	8,689	0	0	0			
413050 Fees-City Sheriff	17,697	19,437	19,437	17,697	17,697	0	0	0			
413055 Fees-Concession	13,716	14,322	14,322	17,680	17,680	0	0	0			
413060 Fees-Courthouse Maintenance	66,426	56,265	56,265	56,815	56,815	0	0	0			
413061 Fees-Courthouse Replacement	91,422	0	0	69,131	69,131	0	0	0			
413070 Fees-Delinq EMS Billing Coll	140,106	0	0	50,000	50,000	0	0	0			
413075 Fees-Delinq Library Fee Coll	0	14,322	14,322	0	0	0	0	0			
413080 Fees-DNA Sample	618	1,023	1,023	825	825	0	0	0			
413087 Fees-Engineering Inspection	0	1,023	1,023	0	0	0	0	0			
413095 Fees-False Alarm	25,090	29,667	29,667	21,218	21,218	0	0	0			
413100 Fees-Fire & EMS Attendance	4,925	15,345	15,345	0	0	0	0	0			
413110 Fees-Fire Report	970	2,046	2,046	1,125	1,125	0	0	0			
413130 Fees-Library Fines	35,957	59,000	59,000	31,800	31,800	0	0	0			
413140 Fees-Museum Admission	1,102,536	900,000	900,000	1,031,006	1,031,006	0	0	0			
413155 Fees-Police Attendance	0	204,600	204,600	0	0	0	0	0			
413160 Fees-Police Record	35,909	30,690	30,690	44,091	44,091	0	0	0			
413161 Fees-Bicycle Storage	75	0	0	0	0	0	0	0			
413175 Fees-Recreation Activity	162,631	154,741	154,741	176,242	176,242	0	0	0			
413190 Fees-Rental Inspection	56,500	60,000	60,000	55,103	55,103	0	0	0			
413245 Fees-Street Closure Applic	110	1,023	1,023	0	0	0	0	0			
413250 Fees-Swimming	1,846	0	0	0	0	0	0	0			
413251 Fees-Splash Park	0	13,200	13,200	4,000	4,000	0	0	0			
413252 Fees-Pokey Smokey 11	0	18,000	18,000	0	0	0	0	0			
413263 Fees-Vacant Structure Reg	4,865	512	512	5,437	5,437	0	0	0			
413295 Fees-Merchandise Commissions	1,871	5,000	5,000	1,261	1,261	0	0	0			
413300 Fees-Inspections	41,473	40,000	40,000	37,162	37,162	0	0	0			
413315 Fees- Plans and Specs	2,653	10,000	10,000	3,585	3,585	0	0	0			
413320 Fees-PEG	92,054	25,575	25,575	98,295	98,295	0	0	0			
413335 Erosion & Sediment Control	129,005	150,000	150,000	147,396	147,396	0	0	0			
Org Code 100-00-000-0000-000000-000	3,828,869	3,220,010	3,220,010	4,138,558	4,138,558	0	0	0			
19 Charges for Services	3,828,869	3,220,010	3,220,010	4,138,558	4,138,558	0	0	0			
31 Miscellaneous Revenue											
100-00-000-0000-000000-000 General Fund											
418101 Community Share-Incentive Fund	0	512	512	0	0	0	0	0			
418203 Fees-Admin Fee State Inc Tax	930	1,330	1,330	810	810	0	0	0			
418204 Fees-Admin Fee RE	354,904	419,430	419,430	402,138	402,138	0	0	0			
418205 Fees-Admin Fee PP	890,558	997,425	997,425	932,505	932,505	0	0	0			
418206 Fees-Admin Fee Parking	56,723	86,955	86,955	45,698	45,698	0	0	0			
418207 Fees-Admin Fee EMS	12,950	12,000	12,000	19,304	19,304	0	0	0			
418208 Fees-Admin Fees General Bills	120	512	512	0	0	0	0	0			
418901 Cash Over/Under	17	0	0	0	0	0	0	0			
418999 Miscellaneous Revenue	9,977,577	100,000	100,000	25,000	25,000	0	0	0			
Org Code 100-00-000-0000-000000-000	11,293,779	1,618,164	1,618,164	1,425,455	1,425,455	0	0	0			
31 Miscellaneous Revenue	11,293,779	1,618,164	1,618,164	1,425,455	1,425,455	0	0	0			

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget			
34 Revenue from Use of Money								
21 Investment Income								
100-00-000-0000-000000-000 General Fund								
417100 Investment Income-Realized	9,922	10,230	10,230	16,631	16,631	0	0	0
Org Code 100-00-000-0000-000000-000	9,922	10,230	10,230	16,631	16,631	0	0	0
21 Investment Income	9,922	10,230	10,230	16,631	16,631	0	0	0

35 Fines and Forfeitures

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget			
100-00-000-0000-000000-000 General Fund								
415100 Fines-Circuit Court	12,128	11,253	11,253	16,717	16,717	0	0	0
415105 Fines-Conviction	190,277	143,220	143,220	155,855	155,855	0	0	0
415110 Fines-General District Court	648,169	600,000	600,000	914,678	914,678	0	0	0
415115 Fines-Juvenile Court	2,527	3,069	3,069	2,482	2,482	0	0	0
415120 Fines-Overweight Vehicles	0	1,023	1,023	0	0	0	0	0
Org Code 100-00-000-0000-000000-000	853,101	758,565	758,565	1,089,732	1,089,732	0	0	0
25 Fines and Forfeiture	853,101	758,565	758,565	1,089,732	1,089,732	0	0	0

36 Miscellaneous Revenue

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget			
100-00-000-0000-000000-000 General Fund								
418710 Video Visitation-Sheriff	0	0	0	1,500	1,500	0	0	0
Org Code 100-00-000-0000-000000-000	0	0	0	1,500	1,500	0	0	0

31 Miscellaneous Revenue

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget			
100-00-000-0000-000000-000 General Fund								
418301 Vending Machine Commissions	5,296	0	0	4,461	4,461	0	0	0
418703 Sale of Abandoned Property	2,842	5,115	5,115	1,686	1,686	0	0	0
418920 Unclaimed Real Property	132	51,150	51,150	68,704	68,704	0	0	0
Org Code 100-00-000-0000-000000-000	8,269	56,265	56,265	74,851	74,851	0	0	0
31 Miscellaneous Revenue	8,269	56,265	56,265	74,851	74,851	0	0	0

38 Other Financing Sources

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget			
100-00-000-0000-000000-000 General Fund								
417112 Unrealized Gain or Loss	83,229	0	0	0	0	0	0	0
418902 Plan Use of Fund Balance	0	2,419,041	8,309,207	5,687,371	1,062,782	0	0	0
419222 Proc-COI	0	250,000	250,000	0	0	0	0	0
419250 Build America Bonds Subsidy	0	0	0	541,726	541,726	0	0	0
Org Code 100-00-000-0000-000000-000	83,229	2,669,041	8,559,207	6,229,097	1,604,508	0	0	0
35 Other Financing Sources	83,229	2,669,041	8,559,207	6,229,097	1,604,508	0	0	0

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget						
40 Recovered Costs											
23 Total Recovered Cost											
100-00-000-0000-000000-000 General Fund											
414100 RC-BHS	351,582	351,582	351,582	310,952	310,952	0	0	0			
414105 RC-Garage	486,282	486,341	486,341	567,264	567,264	0	0	0			
414110 RC-Golf Fund	85,166	85,165	85,165	106,047	106,047	0	0	0			
414115 RC-Health Insurance Fund	11,276	11,276	11,276	3,352	3,352	0	0	0			
414120 RC-I.T.	280,938	280,938	280,938	286,557	286,557	0	0	0			
414125 RC-Law Library	1,640	1,640	1,640	3,659	3,659	0	0	0			
414130 RC-Parking Authority	86,284	86,285	86,285	45,484	45,484	0	0	0			
414135 RC-Public Utilities Fund	757,047	757,047	757,047	689,358	689,358	0	0	0			
414140 RC-Risk Management Fund	23,252	23,251	23,251	4,849	4,849	0	0	0			
414145 RC-Social Services Fund	243,901	476,630	476,630	513,774	513,774	0	0	0			
414150 RC-Stormwater Mgmt Fund	76,534	76,533	76,533	56,678	56,678	0	0	0			
414155 RC-Waste Mgmt Fund	198,298	198,297	198,297	181,638	181,638	0	0	0			
414210 RC-Court Appointed Attorneys	887	1,330	1,330	1,357	1,357	0	0	0			
414215 RC-DEA	41,456	0	0	55,982	55,982	0	0	0			
414225 RC-Health Dept	72,309	58,311	58,311	59,477	59,477	0	0	0			
414235 RC-Insurance Recoveries	3,364	0	0	0	0	0	0	0			
414245 RC-Jail Social Security	9,000	12,677	12,677	9,180	9,180	0	0	0			
414250 RC-Jail Weekend	4,794	0	0	0	0	0	0	0			
414265 RC-Prisoner Upkeep Fees	31,713	0	0	32,347	32,347	0	0	0			
414270 RC-Training Academy Fees	25,000	50,127	50,127	51,130	51,130	0	0	0			
414275 RC-VDOT Salaried Deputies	0	20,460	20,460	0	0	0	0	0			
414280 RC-School Board Salaries	50,000	51,150	51,150	0	0	0	0	0			
414300 RC-Postage	351,211	426,819	426,819	335,653	335,653	0	0	0			
414310 RC-Citywide Telephone Charges	109,303	250,000	250,000	111,489	111,489	0	0	0			
414325 RC-Fire Watch/EMS	2,955	0	0	50,566	50,566	0	0	0			
414330 RC-Fed Prisoner Transport	9,216	0	0	9,704	9,704	0	0	0			
414335 RC-CITYWIDE CELL PHONE	67,874	174,000	174,000	69,231	69,231	0	0	0			
414340 RC-ATF	1,524	0	0	0	0	0	0	0			
414999 RC- Other Recovered Costs	325,479	204,600	204,600	107,100	107,100	0	0	0			
Org Code 100-00-000-0000-000000-000	3,708,284	4,084,459	4,084,459	3,662,828	3,662,828	0	0	0			
23 Total Recovered Cost	3,708,284	4,084,459	4,084,459	3,662,828	3,662,828	0	0	0			

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget			
50 Licenses And Permits								
27 Licenses and Permits								
100-00-000-0000-000000-000 General Fund								
416100 Permits-Bicycle	376	1,023	1,023	335	335	0	0	0
416105 Permits-Building Plan Review	30,730	25,575	25,575	23,253	23,253	0	0	0
416110 Permits-Building Reinspection	7,035	6,854	6,854	6,826	6,826	0	0	0
416115 Permits-Building Structure	311,354	373,395	373,395	270,935	270,935	0	0	0
416120 Permits-Dog Impounding	1,440	3,069	3,069	1,026	1,026	0	0	0
416125 Permits-Dog Licenses	28,673	32,225	32,225	29,809	29,809	0	0	0
416130 Permits-Electrical	88,909	100,254	100,254	76,617	76,617	0	0	0
416135 Permits-Electrical Inspection	24,316	15,345	15,345	29,674	29,674	0	0	0
416140 Permits-Elevator Inspection	0	3,683	3,683	3,683	3,683	0	0	0
416150 Permits-Hauling & Permits	77,510	86,955	86,955	69,390	69,390	0	0	0
416155 Permits-License Transfer	2,465	2,455	2,455	2,593	2,593	0	0	0
416160 Permits-Mechanical	105,501	132,990	132,990	115,344	115,344	0	0	0
416165 Permits-Mechanical Inspection	1,360	3,376	3,376	1,935	1,935	0	0	0
416170 Permits-Penalties on Licenses	37,453	76,725	76,725	56,760	56,760	0	0	0
416175 Permits-Plumbing	52,236	66,495	66,495	46,792	46,792	0	0	0
416180 Permits-Plumbing Inspection	120	614	614	100	100	0	0	0
416185 Permits-Restricted Parking	3,608	3,785	3,785	3,774	3,774	0	0	0
416190 Permits-Right of Way	62,922	92,070	92,070	42,289	42,289	0	0	0
416195 Permits-Right of Way Driveway	4,160	10,230	10,230	10,754	10,754	0	0	0
416200 Permits-Signs	5,715	4,399	4,399	3,741	3,741	0	0	0
416205 Permits-Site Plan Review	3,930	11,969	11,969	7,027	7,027	0	0	0
416210 Permits-State Surcharge	-3,105	2,967	2,967	2,000	2,000	0	0	0
416215 Permits-Taxi Operators	1,645	1,841	1,841	2,433	2,433	0	0	0
416220 Permits-Yard Sale	3,775	3,990	3,990	2,944	2,944	0	0	0
416225 Permits-Zoning & Plat Fees	16,354	15,345	15,345	23,932	23,932	0	0	0
416230 Permits-Zoning Letters	505	742	742	631	631	0	0	0
416235 Permits-Miscellaneous	14,035	34,680	34,680	14,455	14,455	0	0	0
416240 Permits-PRHA	0	0	0	2,100	2,100	0	0	0
Org Code 100-00-000-0000-000000-000	883,022	1,113,051	1,113,051	851,152	851,152	0	0	0
27 Licenses and Permits	883,022	1,113,051	1,113,051	851,152	851,152	0	0	0

60 Use Of Property

29 Use of Property

100-00-000-0000-000000-000 General Fund								
417801 Rental-Antenna Sites	76,017	86,955	86,955	112,827	112,827	0	0	0
417806 Rental-General Properties	1,620,876	1,778,938	1,778,938	1,634,813	1,634,813	0	0	0
417810 Rental-Recreation Facilities	29,373	38,874	38,874	23,396	23,396	0	0	0
Org Code 100-00-000-0000-000000-000	1,726,267	1,904,767	1,904,767	1,771,036	1,771,036	0	0	0
29 Use of Property	1,726,267	1,904,767	1,904,767	1,771,036	1,771,036	0	0	0
60 Use Of Property	1,726,267	1,904,767	1,904,767	1,771,036	1,771,036	0	0	0

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget			
80 Payment In Lieu Of Taxes								
24 Payment in Lieu of Taxes								
100-00-000-0000-000000-000 General Fund								
418801 PILOT-PRHA	0	26,598	26,598	47,189	47,189	0	0	0
418802 PILOT-Public Utilities	1,020,000	1,043,460	1,043,460	1,067,460	1,067,460	0	0	0
418803 PILOT-Regional Jail	512,728	517,638	517,638	505,219	505,219	0	0	0
418805 Pilot-VPA	399,254	383,625	383,625	399,254	399,254	0	0	0
Org Code 100-00-000-0000-000000-000	1,931,982	1,971,321	1,971,321	2,019,122	2,019,122	0	0	0
24 Payment in Lieu of Taxes	1,931,982	1,971,321	1,971,321	2,019,122	2,019,122	0	0	0

90 Operating Transfers In

33 Transfers In

100-00-000-0000-000000-000 General Fund

498900 Trans Fr EDA	125,000	125,000	125,000	125,000	125,000	0	0	0
498950 Trans Fr Schools Operating	297,195	200,000	200,000	3,400,000	200,000	0	0	0
499300 Trans Fr CIP	0	560,000	560,000	560,000	560,000	0	0	0
499400 Trans Fr BHS	338,000	338,000	338,000	338,000	338,000	0	0	0
499420 Trans Fr Stormwater Mgmt Fund	282,550	375,557	375,557	410,689	410,689	0	0	0
499700 Trans Fr Public Utility Oper	7,875,000	7,875,000	7,875,000	8,875,000	8,875,000	0	0	0
499750 Trans Fr Parking Auth Oper	0	196,125	196,125	0	0	0	0	0
499820 Trans Fr Risk Management Fund	410,000	0	0	0	0	0	0	0
Org Code 100-00-000-0000-000000-000	9,327,745	9,669,682	9,669,682	13,708,689	10,508,689	0	0	0
33 Transfers In	9,327,745	9,669,682	9,669,682	13,708,689	10,508,689	0	0	0

91 Bond Proceeds

100-00-000-0000-000000-000 General Fund

419233 Bond Proceeds-2012 A	24,480,000	0	0	0	0	0	0	0
419236 Bond Premiums-Premium 2012 A	1,962,885	0	0	0	0	0	0	0
419238 Bond Proceeds-2012 B	6,970,000	0	0	0	0	0	0	0
Org Code 100-00-000-0000-000000-000	33,412,885	0						
91 Bond Proceeds	33,412,885	0						

Report Grand Total

GENERAL FUND REVENUE

Revenue Projections

General Fund revenue projections for FY2014 are formulated using a combination of forecasting techniques, regional economic data and local government operational experience. In early December, six months prior to the new fiscal year, the City's annual financial audit is usually complete. The success of the previous year's revenue forecasts are compared and cross checked against the actual audited financial statements to determine if any refinement needs to be made to the model. Should any changes be required, they are made and refined forecasts are run for the upcoming fiscal year. These revised estimates are cross checked a second time against a variety of forecasted economic data with special emphasis on: consumer and wholesale prices, local population, retail sales, building and construction activity data, employment, wages, interest rates and federal/state funding to ensure the forecast is still consistent with future economic expectations. Continuing refinements are made as required, up until March, or about four months prior to the beginning of the new fiscal year.

Economy

Portsmouth's economic base, consistent with the State and National trends, was impacted by the severe recession. Recovery is evolving slowly. The local economy is heavily impacted by federal spending levels as several of the major employers, such as the Norfolk Naval Shipyard, the Naval Medical Center, and other naval repair facilities (public or private) receive significant federal dollars. As a result of the economic downturn, some local businesses have closed or are closing, including the former Pet Dairy facility and Gwaltney of Smithfield's meat processing facility. The City's population declined during the recession, further dampening local business revenue. There are positive signs, however, that the City's economy may be turning around. Recent economic development activity includes a new Harris Teeter grocery store and Kroger Super Center. The City is hopeful that continued economic development will grow the City's revenue base.

Revenue Assumptions

Total estimated General Fund revenue for FY2014, including transfers from other funds, is \$231,385,811 an increase of \$8.16 million, or 3.66% more than the FY2013 adopted budget including a use of \$5.69 million of prior year Fund Balance, primarily for one-time non-recurring items. For analytical reasons, General Fund Total Revenues are categorized into four broad categories: Local Tax Revenue, Other Local Revenue, State Revenue and Non Revenue/Transfers. The table below summarizes General Fund revenue by category. Following is a brief discussion of the revenue

components in each of the categories, including graphs depicting the historical trends of these revenue sources as compared with future projections.

LOCAL TAX REVENUE

General Property Taxes

The majority, 73%, of the \$157.8 million in Local Tax revenues is derived from General Property Tax revenues (including public service corporations).

The City levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of July 1, based on the estimated market value of the property, with quarterly payments due September 30, December 31, March 31 and June 30. All real estate is assessed annually. Real Property Taxes are estimated to generate \$88.37 million or 38% of the City's total General Fund revenue in FY2014. Included within this total is revenue derived from delinquent real estate taxes and real estate taxes paid by public service corporations. The FY2014 revenue is calculated with a tax rate of \$1.27 per \$100 of assessed value reflecting no change in the tax rate from FY2013.

The City levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of June 30, with annual payments due June 5. Personal Property Taxes are levied on the tangible property of individuals and businesses. For individuals, this tax is primarily on automobiles and recreational vehicles. Business personal property includes motor vehicles, machines, furniture, computers, fixtures and tools. The projection maintains the following Personal Property Tax rates: \$5.00 per \$100 of assessed value for tangible personal property; \$3.00 per \$100 of assessed value for machinery and tools; \$0.50 per \$100 of assessed value on boats.

The Personal Property Tax Relief Act (PPTRA) was initially enacted by the General Assembly in 1998, and actual reimbursements to localities were capped by the State in the 2004 legislative session. Although the City now receives the same fixed dollar amount of relief each year, due to the State's payment cap the amount of tax relief will vary by year as a percentage of the total tax. Portsmouth's payment from the State will remain constant, so as personal property values increase over time, the actual percentage of State reimbursement will continue to decrease. Personal Property Tax revenue is estimated at \$23.8 million for FY2014 and is expected to increase only slightly from the FY2013 levels. This revenue source represents 10% of total General Fund revenue. This revenue includes taxes from current and delinquent personal property and taxes on personal property owned by public service corporations.

Funding Source	General Property Taxes			
	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Real property tax	\$ 90,077,053	\$ 88,373,563	\$ (1,703,490)	-2%
Personal property tax	23,591,878	23,774,403	182,525	1%
Other general property taxes	3,152,761	2,874,798	(277,963)	-9%
Total	<u>\$ 116,821,692</u>	<u>\$ 115,022,764</u>	<u>\$ (1,798,928)</u>	<u>-2%</u>

FY2014 Budget Comments

The real property tax revenue projected for FY2014 is a decline of \$1.8 million or 2% from the current fiscal year due primarily to a decline in the assessed value of residential property, particularly in condominiums.

Other Local Taxes

Other Local Taxes includes funds received for local sales tax, admission and amusement tax, bank franchise tax, business and professional licenses, licensing fees tax, lodging tax cigarette tax, recordation taxes, restaurant food tax, short term rental tax, franchise tax.

Local Sales Tax revenue is considered an elastic revenue source because it is responsive to changes in the economy. Virginia's Sales Tax rate was increased to 5.0 % during FY2005. The Virginia General Assembly approved the increase in May 2004 and dedicated the proceeds to local education. With the increase the State retains 4.0 % and returns 1.0 % as unrestricted revenue to the locality where the funds were collected.

Business & Professional License (BPOL) Taxes are levied on businesses operating in the City.

Lodging Taxes under the Code of Virginia are defined as "transient occupancy taxes." These taxes are similar to the Sales Tax in that they are based on the value of a purchase, which in this case is a motel or hotel room. The Lodging Tax rate in Portsmouth is 8.0 %.

Restaurant Food Tax is assessed on the sale of prepared food and beverages sold at food establishments in the City. The tax rate is 6.5% plus the 5 % sales tax for a total of rate of 11.5%.

Funding Source	<u>Other Local Taxes</u>			
	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Admission and amusement taxes	\$ 268,035	\$ 241,101	\$ (26,934)	-10%
Bank franchise taxes	516,615	355,202	(161,413)	-31%
Business and occupational license taxes	5,800,000	5,858,000	58,000	1%
Cigarette tax	2,813,250	2,900,000	86,750	3%
Licensing fees - current	1,636,800	1,636,800	-	0%
Licensing fees - delinquent	487,298	461,809	(25,489)	-5%
Lodging taxes	792,825	716,851	(75,974)	-10%
Motor vehicle license fee	5,599	1,000	(4,599)	-82%
Recordation taxes	800,000	663,733	(136,267)	-17%
Restaurant food taxes	6,300,000	7,029,436	729,436	12%
Sales and use taxes - local	6,450,000	7,057,447	607,447	9%
Short term rental taxes	38,519	34,998	(3,521)	-9%
Total	<u>\$ 25,908,941</u>	<u>\$ 26,956,377</u>	<u>\$ 1,047,436</u>	

FY2014 Budget Comments

Local Sales Tax revenue is projected to generate \$7.06 million in FY2014, an increase of \$607,447 (9%) from the current fiscal year budget, and 2.8% over the FY 2013 expected receipts. Restaurant food taxes are expected to generate 7.03 million in FY2014, an increase of 12% from the current fiscal year budget and 3.6% from FY 2013 expected actual levels. Both increases are indicative of a modest recovery from the recession in the retail sector, and include the estimated impacts of new development.

Utility Taxes

Utility taxes are applied to water, gas and electric service recipients residing within the City. In addition the City collects a Telecommunications tax on cellular telephones within the City.

Funding Source	<u>Utility Taxes</u>			
	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Electricity taxes	\$ 4,200,000	\$ 3,608,681	\$ (591,319)	-14%
Telecommunications tax	9,500,000	8,467,367	(1,032,633)	-11%
Gas taxes	1,507,902	1,382,719	(125,183)	-8%
Water taxes	2,066,460	2,328,490	262,030	13%
Total local tax revenue	<u>\$ 17,274,362</u>	<u>\$ 15,787,257</u>	<u>\$ (1,487,105)</u>	<u>-9%</u>

FY2014 Budget Comments

Revenues from the utility taxes are expected to fall by \$1.49 million in FY2014. The decline can be attributed to over budgeting in 2013 and state withholding of Portsmouth's E911 telecommunication tax as part of a statewide "true-up" calculation.

OTHER LOCAL REVENUE

This category includes all other local revenue not included above; specifically, Charges for Services, Other Financing Sources, Licenses and Permits, Use of Property and Miscellaneous. This category represents 7% of total local General Fund revenue or \$14.9 million. This is a decrease of 13% from FY2013. Listed below are descriptions of the large revenues in this category.

Charges for Services

Charges for Services are revenues paid by users of various City services including participation fees for Recreation Activities, Ambulance fees, and Museum admissions.

Funding Source	Charges for Services			
	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Ambulance fees	\$ 1,377,851	\$ 2,260,000	\$ 882,149	64%
Excess Clerk of Court Fees	15,345	8,689	(6,656)	-43%
City Sheriff Fees	19,437	17,697	(1,740)	-9%
Concession fees	14,322	17,680	3,358	23%
Courthouse maintenance fees	56,265	56,815	550	1%
Museum admission fees	900,000	1,031,006	131,006	15%
Recreation activity fees	154,741	176,242	21,501	14%
Erosion and sediment control fees	150,000	147,396	(2,604)	-2%
Other miscellaneous fees	532,049	423,033	(109,016)	-20%
Total	<u>\$ 3,220,010</u>	<u>\$ 4,138,558</u>	<u>\$ 918,548</u>	<u>29%</u>

FY2014 Budget Comments

Charges for Services are projected to be \$4.1 million in FY2014. This represents an increase of \$918,548, or 29%, when compared to FY2013. Most of the increase can be attributed to the change to a new third party biller for ambulance fees, as well as a proposed increase in Ambulance rates.

Recovered Costs

Recovered Costs include costs recovered by the General Fund from the Utility Fund, Risk Management Fund, Social Services Fund, Stormwater Management Fund and Waste Management and various other smaller items and includes \$3.7 million estimated revenue in FY2014.

Funding Source	<u>Recovered Costs</u>			
	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Recovered Costs	\$ 4,084,459	\$ 3,662,828	\$ (421,631)	-10%

FY2014 Budget Comments

The decline is due to a reduction in City spending over the past several years, which in turn reduced the allocation of recoverable costs.

Fines and Forfeitures

The City imposes fines on individuals charged with violations of City ordinances. These include court and parking fines and court assessments.

Funding Source	<u>Fines and Forfeitures</u>			
	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Fines and forfeitures	\$ 758,565	\$ 1,089,731	\$ 331,166	44%

FY2014 Budget Comments

The increase in fines is primarily the result of positive revenue trends since the opening of the new Court Facility, primarily in the General District Court line item.

Licenses, Permits and Inspection Fees

Licenses and Permits category includes Dog licenses, Plan review, Re-inspection fees, Right-of-way permits, and all building, electrical, plumbing and heating permit fee revenue. Building Inspection Fees are based on the determined or calculated “value” of construction.

Funding Source	<u>Licenses, Permits and Inspection Fees</u>			
	Adopted	Proposed	Change	Change
Licenses, Permits & Inspection fees	\$ 1,113,051	\$ 851,152	\$ (261,899)	-24%

FY2014 Budget Comments

Licenses and Permits are projected to total \$849,168 which is a decrease of 24% from the FY2013 budgeted amount of \$1,113,051. A decrease in Building Structure permits, which is an elastic revenue accounts for 32% of this revenue category account for most of the projected decline.

Use of Money and Property

Use of Money (Investment income) is the interest earned on the investment of temporarily idle funds in repurchase agreements and other instruments secured or collateralized by government securities.

Use of Property includes rental of City property and rental of Antenna Sites and Recreational Facilities.

Funding Source	Use of Money and Property			
	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Investment income	\$ 10,230	\$ 16,631	\$ 6,401	63%
Use of property	1,904,767	1,771,036	(133,731)	-7%
Total	<u>\$ 1,914,997</u>	<u>\$ 1,787,667</u>	<u>\$ (127,330)</u>	

FY2014 Budget Comments

The decline in this revenue source is largely due to a correction of over budgeting in the previous fiscal year.

Miscellaneous Revenue

Miscellaneous Revenue includes donations and contributions made to the City along with other non-recurring revenue. In addition, Payments in Lieu of Taxes (PILOTs) are budgeted in the Miscellaneous Category. PILOTs are revenue received in lieu of taxes, often from another government entity under a contractual agreement. The City receives PILOT revenue from the Portsmouth Redevelopment Authority, Public Utilities, Regional Jail, and the Virginia Ports Authority.

Funding Source	Miscellaneous Revenue			
	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Miscellaneous revenue	\$ 1,674,426	\$ 1,501,808	\$ (172,618)	-10%
PILOT revenue	1,971,324	2,019,122	47,798	2%
Total	<u>\$ 3,645,750</u>	<u>\$ 3,520,930</u>	<u>\$ (124,820)</u>	

FY2014 Budget Comments

Projections for the miscellaneous revenue line items are lowered to reflect actual trends.

STATE/FEDERAL REVENUE

Payments from the Commonwealth of Virginia are divided into three functional categories: (1) State Non-Categorical Aid. (2) State Shared Expenses and (3) State Categorical Aid. State Revenue is estimated at \$38.6 million in FY14 and the City is budgeting approximately \$600,000 from the Federal

government. Together this represents 18% of General Fund revenue. These types of revenue are described below.

State Non-Categorical Aid

The State provides general support to municipalities through a variety of revenue generating mechanisms. The City receives a 3% tax on mobile home title filing and 50% of the revenue collected by the Clerk of the Circuit Court for the filing of deeds on property. In lieu of personal property tax revenue, the City receives a 4% daily rental tax on vehicles rented within the City.

This category also includes reimbursements from the State for implementation of the personal property tax reduction on private vehicles. The 2004 General Assembly changed this program, by adopting a \$950 million statewide cap on reimbursements starting in 2006. FY07 was the first full fiscal year with this cap in place. The amount of revenue to be disbursed to Portsmouth will be the same each year: \$9.9 million (PPTRA).

Funding Source	State Non-Categorical Aid			
	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Recordation tax	\$ 407,750	\$ 294,185	\$ (113,565)	-28%
Rolling stock tax	35,805	34,368	(1,437)	-4%
Vehicle rental tax	127,875	367,075	239,200	187%
PPTRA	9,862,962	9,862,962	-	0%
Total State Non-Categorical Aid	<u>\$ 10,434,392</u>	<u>\$ 10,558,590</u>	<u>\$ 124,198</u>	1%

State Shared Expenses

The Commonwealth provides partial operating support through the State Compensation Board for offices established in the State Constitution. This category includes anticipated receipts from the State to assist in defraying costs associated with the operation of these agencies, these revenues sources are frequently affected by the State Compensation Board and Virginia General Assembly decisions regarding appropriate levels of aid to localities. The Compensation Board adopts its official allocation budget following the adoption of the City budget.

Funding Source	State Shared Expenses			
	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Circuit Court Clerk	\$ 872,395	\$ 897,274	\$ 24,879	3%
City Registrar	41,873	40,932	(941)	-2%
City Sheriff	5,770,041	5,942,019	171,978	3%
City Treasurer	267,089	290,025	22,936	9%
Commissioner of Revenue	248,124	257,932	9,808	4%
Commonwealth's Attorney	1,700,558	1,820,570	120,012	7%
DMV Select	51,150	69,124	17,974	35%
Total State Shared Expenses	<u>\$ 8,951,230</u>	<u>\$ 9,317,876</u>	<u>\$ 366,646</u>	4%

State Categorical Aid

The City receives a variety of other revenues that have been designated for a specific purpose.

Funding Source	State Categorical Aid			
	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
VDOT	\$ 9,811,600	\$ 11,083,972	\$ 1,272,372	13%
Library Funds - Books	214,830	152,577	(62,253)	-29%
Virginia Sports Hall of Fame	-	500,000	500,000	n/a
Correctional Facilities Block Grant	946,275	1,230,817	284,542	30%
Law Enforcement	5,786,223	5,786,667	444	0%
Total State Categorical Aid	<u>\$ 16,758,928</u>	<u>\$ 18,754,033</u>	<u>\$ 1,995,105</u>	12%

FY2014 Budget Comments

The increased revenue is primarily from a \$500,000 State grant for the Virginia Sports Hall of Fame, as well as increased reimbursements from the State Compensation Board to support a 3% raise for State approved Constitutional Officer positions.

Federal Revenue

The City expects to recognize \$541,726 in revenue from Federal Build America Bonds during FY2014. This amount has been reduced 8.7% from the expected amount by the IRS due to the federal sequestration cuts.

TRANSFERS FROM OTHER FUNDS

Transfers to the General Fund are made from Economic Development Authority (EDA), School Operating Fund, BHS, Law Library Fund, Donations Fund, Willet Hall Fund, Public Utility Operating Fund, Port Fund, Parking Authority Fund, and the Risk Management Fund to cover the related administration and overhead cost of these functions.

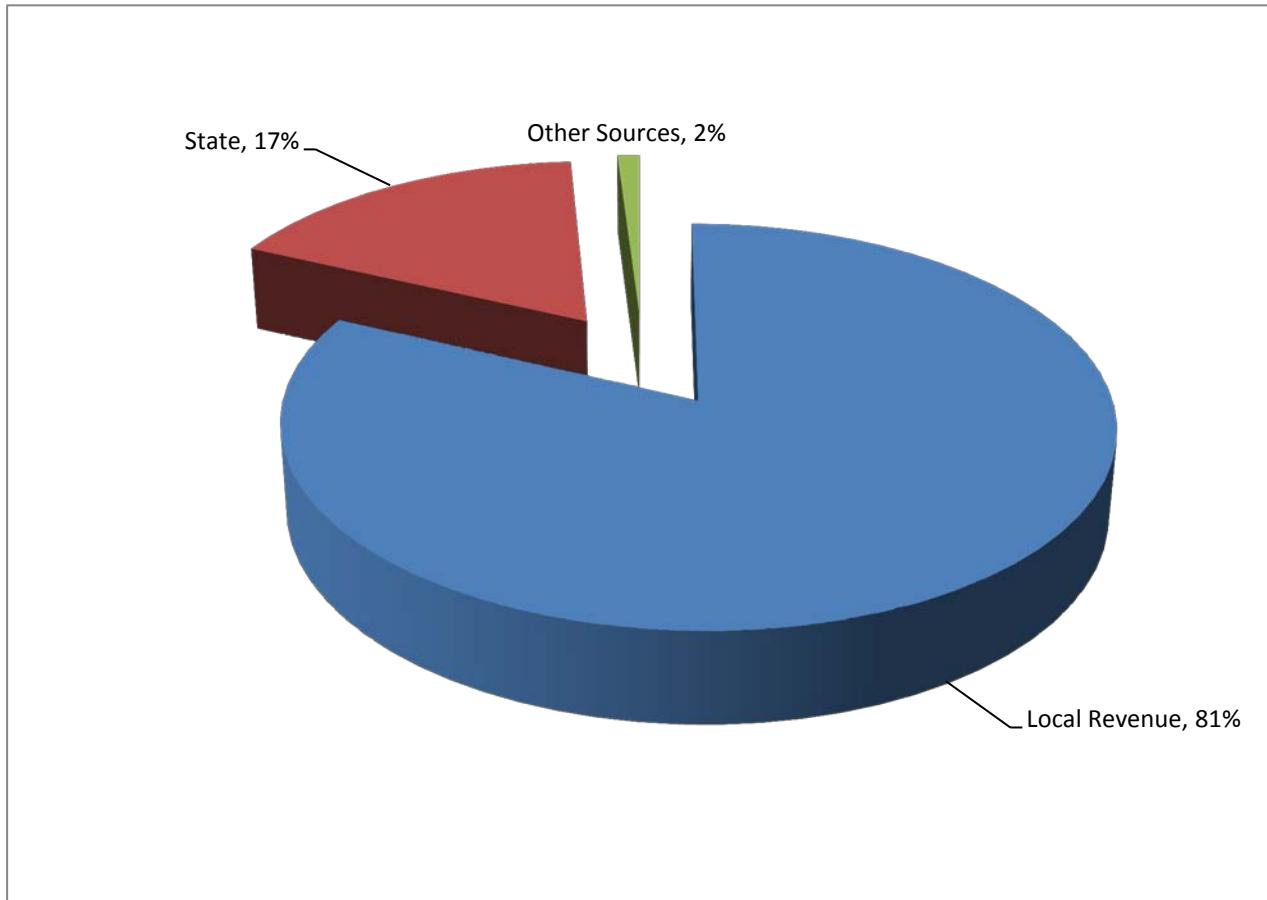
Transfers from Other Funds

Funding Source	FY2013	FY2014	Dollar Change	Percent Change
	Adopted	Proposed		
From EDA	\$ 125,000	\$ 125,000	\$ -	0%
From School Operating	200,000	3,400,000	3,200,000	1600%
From BHS	338,000	338,000	-	0%
From Public Utility Operations	7,875,000	8,875,000	1,000,000	13%
From Parking Authority Operations	196,125	-	(196,125)	-100%
From CIP	560,000	560,000	-	0%
From Stormwater Management	375,557	410,689	35,132	9%
Total transfers into General Fund	<u>9,669,682</u>	<u>13,708,689</u>	<u>\$ 4,039,007</u>	<u>42%</u>

FY2014 Budget Comments

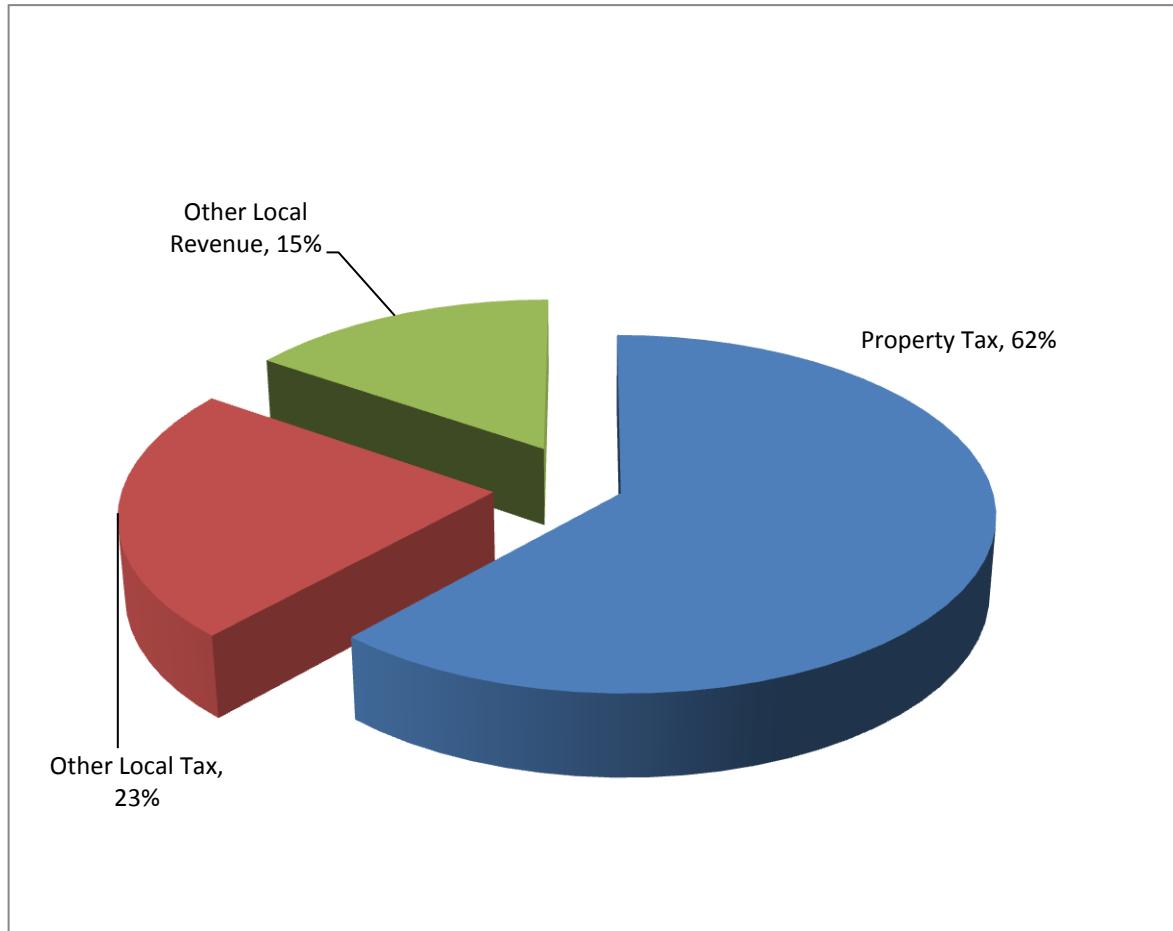
Transfers from other funds reflect an estimated \$3.4 million return of unspent FY 2012-13 local funds from the Portsmouth Public Schools, as well as an increase of \$1 million in transfer from the Public Utilities fund.

GENERAL FUND REVENUES FY2014 - BY SOURCE



<u>Source</u>	FY2013 <u>Original</u>	FY2014 <u>Proposed</u>	Dollar <u>Change</u>
Local Revenue	\$ 184,411,509	\$ 186,526,215	\$ 2,114,706
State Revenue	36,144,550	38,630,499	2,485,949
Other Revenue	2,669,041	6,229,097	3,560,056
	<u>\$ 223,225,100</u>	<u>\$ 231,385,811</u>	<u>\$ 8,160,711</u>

GENERAL FUND LOCAL REVENUES FY2014 - BY SOURCE



<u>Source</u>	<u>FY2013 Original</u>	<u>FY2014 Proposed</u>	<u>Dollar Change</u>
Property Tax	\$ 116,821,692	\$ 115,023,027	\$ (1,798,665)
Other Local Tax	43,183,303	42,743,634	(439,669)
Other Local Revenue	24,406,514	28,759,554	4,353,040
	<u>\$ 184,411,509</u>	<u>\$ 186,526,215</u>	<u>\$ 2,114,706</u>

Business Center Expenditure Budget Summary Report grouped by Fund

City of Portsmouth

Fiscal Year 2014

	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget			
100 General Fund							
01 General Government	13,211,167	13,648,991	13,948,991	14,320,397	14,272,884	0	0
02 Non-Departmental	130,401,073	96,535,688	102,063,129	102,276,251	98,668,401	0	0
03 Judicial	17,084,213	18,675,212	18,675,212	19,367,374	19,199,928	0	0
04 Public Safety	60,799,959	62,733,194	62,733,194	63,323,573	62,735,367	0	0
05 Public Works/General Services	13,931,526	14,911,317	14,911,317	15,507,454	15,537,792	0	0
06 Public Health	1,185,960	1,186,217	1,186,217	1,187,134	1,187,134	0	0
07 Parks, Recreation, and Cultural	9,374,424	10,413,693	10,413,693	10,499,764	10,499,014	0	0
08 Community and Economic	4,501,292	5,120,788	5,248,688	4,903,864	4,903,864	0	0
100 General Fund	250,489,614	223,225,100	229,180,441	231,385,811	227,004,384	0	0
Report Total	250,489,614	223,225,100	229,180,441	231,385,811	227,004,384	0	0

GENERAL FUND EXPENDITURES

The General Fund, by definition, is the City's main operating fund. Authoritative accounting standards define the General Fund as the fund used by default "to account for and report all financial resources not accounted for and reported in another fund." Many of the primary functions of the City along with administration are accounted for within the General Fund. Following is a brief discussion of each business center in the General Fund.

General Government

General Government includes the departments that provide the overall general administration of the City including the City Council, City Clerk, City Manager, Management and Legislative Affairs, Marketing and Communications, City Attorney, Human Resource Management, Civil Service Commission, City Registrar, Commissioner of the Revenue, City Assessor, City Treasurer, Finance and Budget, Procurement, Information Technology, and Telecommunications and the City Internal Auditor.

	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Expenditures	<u>\$ 13,648,991</u>	<u>\$ 14,320,397</u>	<u>\$ 671,406</u>	5%

FY2014 Budget Comments

General Government expenditures reflect the addition of a City Internal Audit department, elimination of previously budgeted vacancy savings for departments/offices that do not tend to generate such savings, and an increase in the City's Annual Required Contribution (ARC) for its two closed retirement plans. The budget also provides funds for additional staffing for the Treasurer and Commissioner of Revenue in order to increase revenue assessment and collection. This cost is offset by additional expected revenue.

Non-Departmental

Non-Departmental accounts for services and costs not related to other departments or agencies. Included in this section are allocations for contractual obligations or community services supported by the City, tax relief to the Elderly and Disabled citizens (Senior Citizen Tax Relief), local funding for the Portsmouth Public Schools, and Debt Service.

In each of the past four years the City has been mandated to make annual payments to the State to help balance the Commonwealth's budget. This "Aid to the Commonwealth" has been eliminated for FY2014.

	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Expenditures	\$ 96,535,688	\$ 102,276,251	\$ 5,740,563	6%

FY2014 Budget Comments

The Non-Departmental category reflects a \$2.6 million increase in the City's General Obligation debt service. Also included is a lump sum amount for a 3% raise for general employees and constitutional offices, as well as step increases for sworn Police and Fire employees. If approved by City Council, the cost of these increases will be distributed to department budgets. The pass-through of a \$500,000 State grant for the Virginia Sports Hall of Fame is also reflected in the increase. Portsmouth's share of bus service provided by Hampton Roads Transit is estimated to increase by \$274,000. The City contribution to the cost of retiree health insurance also contributes to the increased expenditure level. General Fund subsidies to City enterprise funds that are not fully self-supporting (Golf, Willett Hall and the Parking Authority) are budgeted in this department as well, and increase by a net of \$51,000. Support for Civic organizations is budgeted to rise by \$88,000. These increases are partially offset by the elimination of the State reductions in aid to localities.

Judicial

This business center includes civil and criminal agencies pertaining to the prosecution and adjudication including the Circuit Court Judges, Circuit Court Clerk, Magistrate, General District Court, Juvenile and Domestic Relations Court, Juvenile Court Services, the Sheriff and the Commonwealth Attorney. Services provided include the provision of a judicial procedure for the enforcement of State laws and City ordinances; assisting the Circuit Court Judges; maintaining and preserving documents; hearing criminal, traffic and civil cases; and protecting the welfare of children and families. Prevention and reduction of juvenile delinquency and the provision of constitutional and municipal services for the City of Portsmouth is also included.

	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Expenditures	\$ 18,675,212	\$ 19,367,374	\$ 692,162	4%

FY2014 Budget Comments

Most of the increase in this category results from increased ARC for the City retirement plans and the elimination of vacancy savings. Additional funds are included for salary supplements for the Commonwealth Attorney's office so that he can be competitive in recruiting for attorneys.

Public Safety

This business center includes the departments of Police, E-911, and Fire, Rescue and Emergency Services which address citizenry protection. Services include the protection and security of all citizens to include community-policing efforts, the provision of efficient fire prevention, fire suppression, emergency medical care, hazardous material response and disaster preparedness services for the citizens of Portsmouth.

	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Expenditures	\$ 62,733,194	\$ 63,323,573	\$ 590,379	1%

FY2014 Budget Comments

The Public Safety departments increase by 1%. The increase relates to the increased ARC for the Fire & Police retirement plan.

Public Works/General Services

Public Works/General Services consists of the divisions of Mosquito Control, Stormwater Management, Streets and Highways, Engineering, Traffic Engineering, Properties Management, and Cemetery Perpetual Care. Services provided include integrated Mosquito Control Program, maintenance of city streets and alleys, management of construction and other infrastructure projects, cleaning and maintenance of city stormwater drainage system and management of facilities and properties in the City. The Stormwater Management Division also provides inspection programs for construction and other activities, and administers the City's Comprehensive Stormwater Management Plan to protect the environment and ensure compliance with state and federal environmental requirements.

	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Expenditures	\$ 14,911,317	\$ 15,507,454	\$ 596,137	4%

FY2014 Budget Comments

This budget area includes \$250,000 in additional paving funds to address potholes and other road improvements. An additional \$98,000 is budgeted for chemicals used by Mosquito Control.

Public Health

This business center includes the departments of Public Health, Behavioral Healthcare Services, Social Services and the Office of Comprehensive Services. These departments are dedicated to promoting, protecting and preserving a health and safe community, provide Mental Health Intellectual Disabilities, Substance Abuse and Prevention Services to the citizens of Portsmouth and enhance the quality of life by promoting safety and self-sufficiency through agency programs and community partnerships. The General Fund appropriation in Public Health represents the City's contribution to these organizations.

	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Expenditures	\$ 1,186,217	\$ 1,187,134	\$ 917	0%

FY2014 Budget Comments

No change is anticipated in the City's overall funding level.

Parks, Recreation and Cultural

The Parks, Recreation and Cultural business center includes City's parks, museums, and libraries. A separate fund accounts for the activities of the City's two golf courses.

	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Expenditures	\$ 10,413,693	\$ 10,499,764	\$ 86,071	1%

FY2014 Budget Comments

This budget category includes funds to maintain the newly opened Paradise Creek Nature Park.

Community and Economic Development

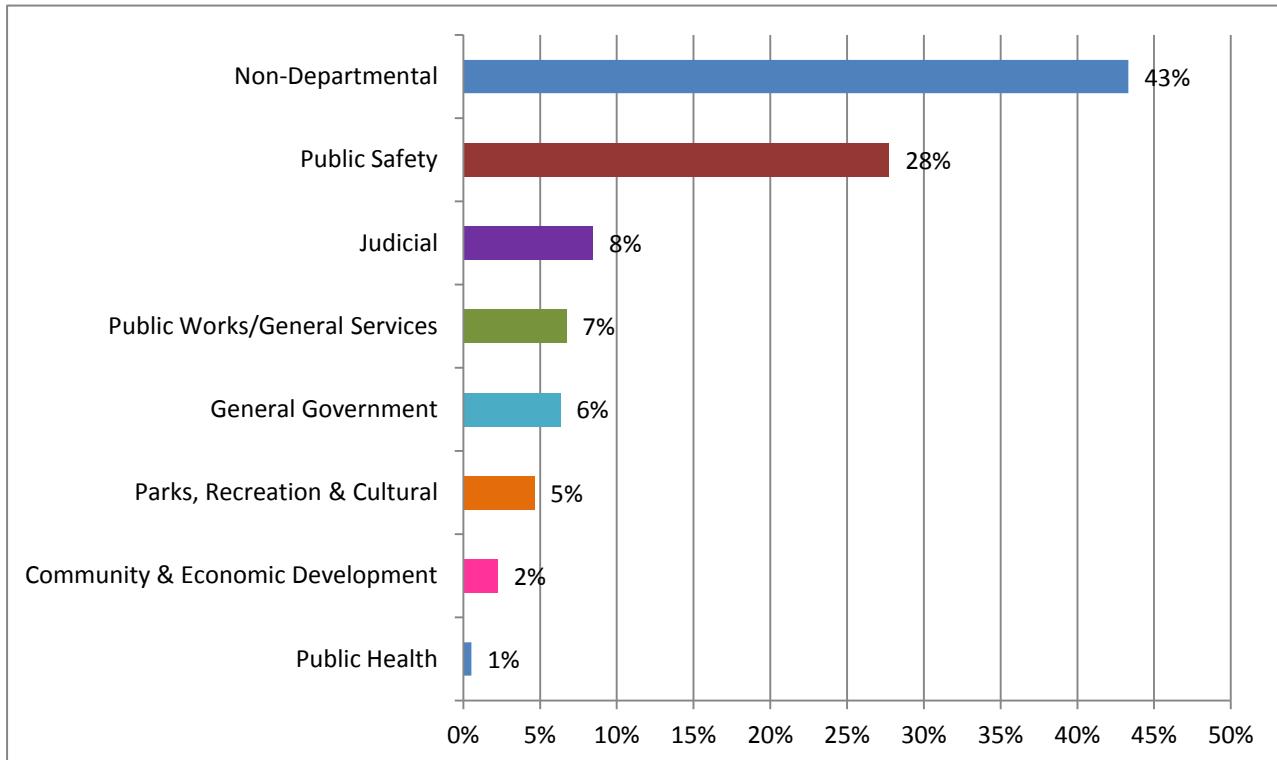
This business center includes the departments of Economic Development, Permits and Inspections and City Planning which address the City's overall development, marketing and planning needs. Services provided include the enforcement of the Commonwealth of Virginia's Building codes and assigned local regulations, coordination of new programs to promote new business development and the maintenance of existing businesses, and the provision of support for programs and activities related to the physical development and use of land in the City.

	FY2013 Adopted	FY2014 Proposed	Dollar Change	Percent Change
Expenditures	\$ 5,120,788	\$ 4,903,864	\$ (216,924)	-4%

FY2014 Budget Comments

The decrease in this area results from the elimination of 4 vacant Combination Inspector positions that are no longer needed.

GENERAL FUND EXPENDITURES FY2014 - BY BUSINESS CENTER



<u>Business Center</u>	FY2013 <u>Original</u>	FY2014 <u>Proposed</u>	Dollar <u>Change</u>
General Government	\$ 13,648,991	\$ 14,320,397	\$ 671,406
Non-Departmental	96,535,688	102,276,251	5,740,563
Judicial	18,675,212	19,367,374	692,162
Public Safety	62,733,194	63,323,573	590,379
Public Works/General Services	14,911,317	15,507,454	596,137
Public Health	1,186,217	1,187,134	917
Parks, Recreation & Cultural	10,413,693	10,499,764	86,071
Community Economic Development	5,120,788	4,903,864	(216,924)
	<u>\$ 223,225,100</u>	<u>\$ 231,385,811</u>	<u>\$ 8,160,711</u>

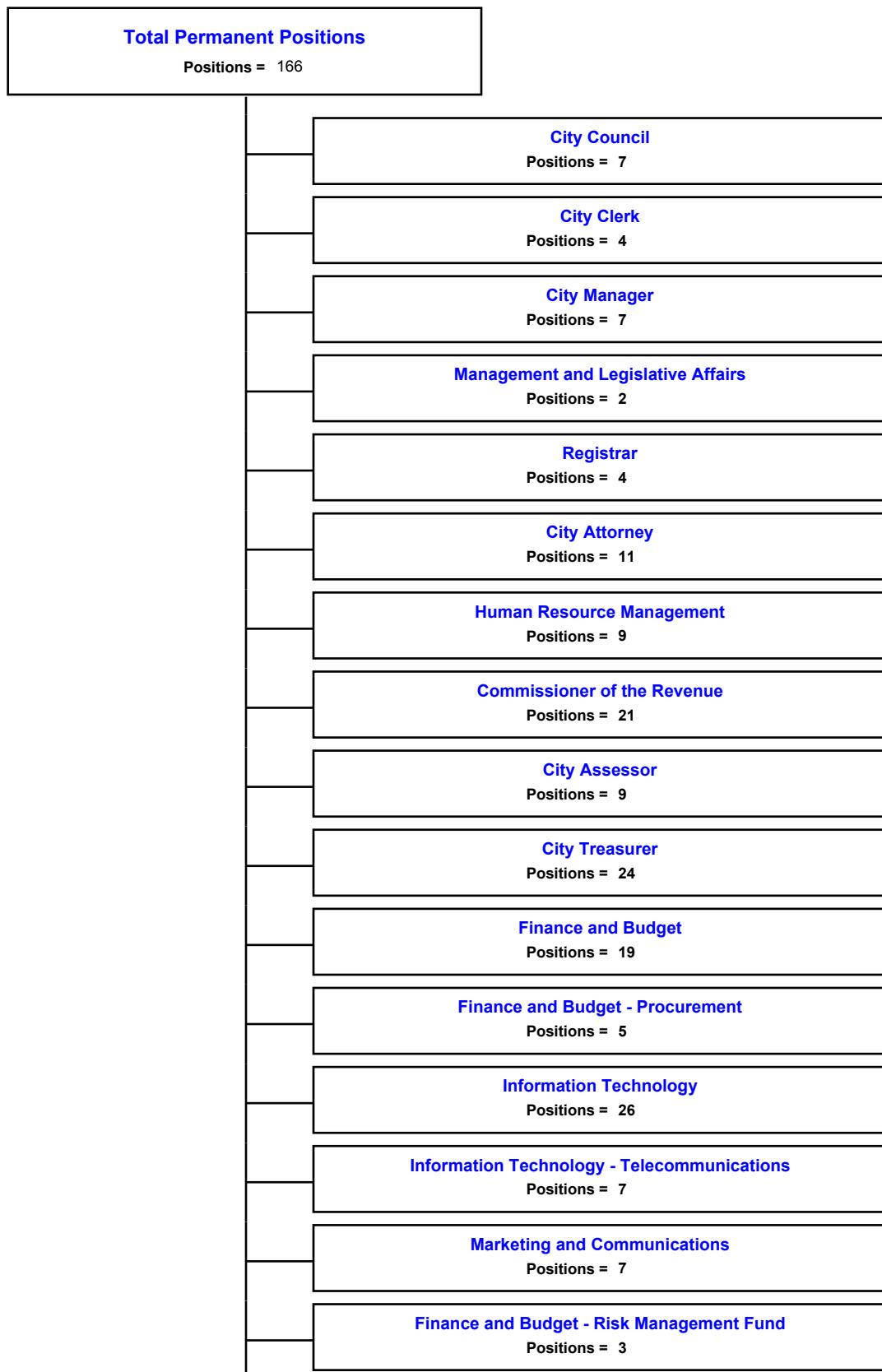
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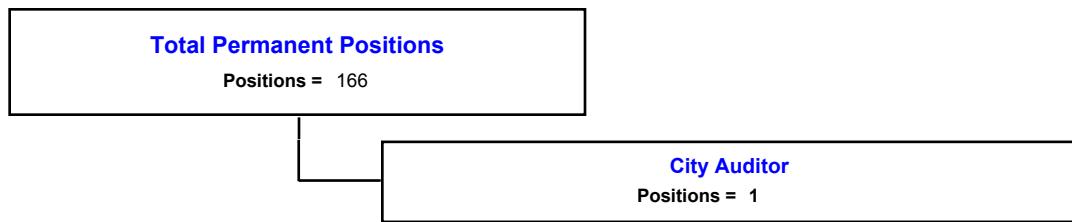
City of Portsmouth
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General Government
Business Center Organizational Chart



**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**General Government
Business Center Organizational Chart**



**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

General Government

Description of Services Provided

This business center includes the departments that provide the overall general administration of the City including:

- * City Council - serves, by law, as the governing body of the City of Portsmouth.
- * City Clerk - serves as the City's historian for filing and preservation of all books, records, official bond documents and papers.
- * City Manager - executes policies established by the City Council.
- * Management and Legislative Services - provides staff support for the Office of the City Manager and the Executive Management Team.
- * Registrar - responsible for providing the means by which qualified residents of the City can register and vote in accordance with state law.
- * City Attorney - provides full-time legal services on civil matters for the City.
- * Human Resource Management - responsible for maintenance and enforcement of all personnel policies and procedures, employee relations, administration of employee compensation and benefits, employment and recruitment, and employee training.
- * Civil Service Commission - responsible for administering entry-level and promotional exams to fire and police candidates in accordance with the needs of the departments and as provided by the Civil Service Commission.
- * Commissioner of Revenue - responsible for accurately identifying and assessing all sources of revenue to which the City is entitled by law, which is the basis for the Treasurer's tax bill mailings.
- * City Assessor - responsible for assessing all real property located in the City and providing the Commissioner of the Revenue with information necessary for billing.
- * City Treasurer - responsible for collecting, depositing, and investing all of the City's local, state, and federal revenue.
- * Finance and Budget - responsible for the financial and technical functions that provide accurate and timely information and services to citizens, other Departments and outside agencies.
- * Finance and Budget - Procurement - responsible for monitoring procurement processes to ensure compliance with state and local procurement laws and regulations.
- * Finance and Budget - Health Insurance Fund - accounts for the revenues and expenditures and reserve balances relating to the health insurance offered to the City employees.
- * Information Technology - provides technology and support for the centralized computer systems and supports the data processing needs of other divisions and agencies.
- * Information Technology - Telecommunications - responsible for the implementation and support of voice, data, wireless, radio and E911 communication systems.
- * Marketing and Communications - communicates information about the City to the community, the news media, and the staff of the City of Portsmouth.
- * Finance and Budget - Risk Management Fund - provides risk management and safety guidance to departments; pursues and collects reinsurance claims; manages OSHA compliance; and provides workers' compensation oversight.
- * City Auditor - reviews internal and management controls, and performs other tasks as directed by City Council.

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

General Government

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
City Assessor	734,222	803,351	803,351	841,142
City Attorney	2,002,994	1,375,839	1,375,839	1,470,889
City Auditor	-	-	-	121,698
City Clerk	308,291	313,121	313,121	320,013
City Council	280,954	320,245	420,245	328,497
City Manager	712,990	966,284	966,284	868,629
City Treasurer	1,756,414	1,778,015	1,778,015	1,894,172
Civil Service Commission	33,046	86,680	86,680	97,180
Commissioner of the Revenue	1,409,605	1,430,469	1,430,469	1,645,115
Finance and Budget	1,742,949	1,799,965	1,799,965	1,889,501
Finance and Budget - Health Insurance Fund	17,943,717	19,865,296	19,865,296	22,031,363
Finance and Budget - Procurement	949,850	1,076,753	1,076,753	1,116,988
Finance and Budget - Risk Management Fund	5,289,434	5,735,363	5,735,363	5,818,536
Human Resource Management	854,213	1,060,685	1,260,685	1,130,171
Information Technology	4,427,093	3,963,104	3,963,104	3,933,498
Information Technology - Telecommunications	1,011,227	1,163,490	1,163,490	1,126,812
Management and Legislative Affairs	339,771	404,312	404,312	400,036
Marketing and Communications	1,566,907	1,665,697	1,665,697	1,639,793
Registrar	518,961	567,575	567,575	556,573
Total Budget	41,882,639	44,376,244	44,676,244	47,230,606

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	13,211,167	13,648,991	13,948,991	14,320,397
810 Information Technology Fund	5,438,321	5,126,594	5,126,594	5,060,310
820 Risk Management Fund	5,289,434	5,735,363	5,735,363	5,818,536
830 Health Insurance Fund	17,943,717	19,865,296	19,865,296	22,031,363
Total Funding	41,882,639	44,376,244	44,676,244	47,230,606

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

General Government
City Council

Business Unit Mission Statement

Vision Principles for the Year 2030 - Portsmouth City Council envisions a community and a government having the qualities set forth in these vision principles. City Council makes a commitment that it will strive to achieve this vision through its various official actions and decisions.

- * Change and New Directions
- * A Robust Economy for Working Men and Women
- * Leading Maritime Center
- * Lifelong Learning Community
- * Neighborhoods and a Sense of Community
- * Quality of Life
- * Efficient, Responsive Government
- * A Proud Military Community
- * Pride of Past

Description of Services Provided

* Portsmouth's City Council is the City government's legislative body responsible for policy-making and general oversight of the City's governmental operations.

* Council adopts ordinances, resolutions, and laws to ensure the health, safety, and welfare of the City's citizens.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	163,628	154,850	254,850	163,000
Benefits	51,772	66,425	66,425	66,476
Other Operating Expenses	60,379	93,825	93,825	93,825
Internal Service Charges	5,175	5,145	5,145	5,196
Net Budget	280,954	320,245	420,245	328,497
Total Budget	280,954	320,245	420,245	328,497

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	280,954	320,245	420,245	328,497
Total Funding	280,954	320,245	420,245	328,497

Strategic Goals

- * Provide strategic and policy direction
- * Engage community in City planning and programs
- * Ensure that the City is financially sustainable

Outcomes and Accomplishments

- * Maintained City's AA GO Bond Credit Rating
- * Ensured compliance with Council's Financial Policies
- * Reassessed and updated the City's long-term vision statements

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**General Government
City Clerk**

Business Unit Mission Statement

The Mission of the City Clerk is to maintain the Vision of City Council by providing an avenue that permits an accessible and accurate library of official public records, past and present.

Description of Services Provided

- * The City Clerk is appointed by the City Council and serves at their pleasure.
- * The office acts as the City's historian for filing and preservation of all books, records, official bond documents, and papers. These records are available for public review and inspection.
- * The Clerk is the custodian of the City's corporate seal and is the officer authorized to use and authenticate the seal.

The City Clerk's Office provides such services as:

- * the preparation of the City Council meeting agenda;
- * coordination of the daily activities and events of the City Council; City departments and citizen support; and
- * provision of records management for City contracts, ordinances and resolutions.

* The City Clerk's Office also serves as the coordinator and manager of the City Council Boards and Commissions' process and implementation.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	183,647	176,878	176,878	185,663
Benefits	76,387	76,214	76,214	76,289
Other Operating Expenses	19,192	29,806	29,806	29,806
Internal Service Charges	29,065	30,223	30,223	28,255
Net Budget	308,291	313,121	313,121	320,013
Total Budget	308,291	313,121	313,121	320,013

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	308,291	313,121	313,121	320,013
Total Funding	308,291	313,121	313,121	320,013

Strategic Goals

- * To maintain the Vision of City Council by providing an avenue that permits an accessible and accurate library of official public records, past and present.

Outcomes and Accomplishments

- * Provided a professional link between the citizens of Portsmouth and the decision makers for the City.

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

General Government
City Manager

Business Unit Mission Statement

The City Manager provides the framework and leadership in developing a high performance organization of public service providers.

Description of Services Provided

* The City Manager is the City's Chief Administrative and Executive Officer responsible for the management of daily service delivery and the implementation and administration of Council policies and ordinances.

* In accordance with the policies established by Council, the City Manager is responsible for the efficient administration of all City affairs.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	428,090	554,336	554,336	531,781
Allowances	27,406	30,400	30,400	9,600
Benefits	167,772	216,429	216,429	173,849
Other Operating Expenses	63,549	124,987	124,987	123,824
Internal Service Charges	26,173	40,132	40,132	29,575
Net Budget	712,990	966,284	966,284	868,629
Total Budget	712,990	966,284	966,284	868,629

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	712,990	966,284	966,284	868,629
Total Funding	712,990	966,284	966,284	868,629

Strategic Goals

- * Submit a structurally balanced budget to City Council
- * Promote economic and community development

Outcomes and Accomplishments

- * Engaged community stakeholders in public policy development
- * Proposed a Parks, Recreation & Leisure Services Master Plan in June 2012, which was adopted by City Council.

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

General Government
Management and Legislative Affairs

Description of Services Provided

- * The Office of Management Services serves as staff support for the Office of the City Manager and the Executive Management Team.
- * The office maintains responsibility for coordinating and administering intergovernmental operations, which includes developing, coordinating, implementing, monitoring and advocating the state and federal legislative programs.
- * The staff is responsible for providing expert research on various subject matters and high-level analysis services for the City's special projects.
- * Management Services' staff monitors and participates on various local, regional and statewide boards, commissions and special committees.
- * The Management Services' staff also provides support services to City Council Members as requested.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	99,489	133,280	133,280	133,956
Benefits	29,457	46,829	46,829	39,615
Other Operating Expenses	193,516	206,783	206,783	207,886
Internal Service Charges	17,309	17,420	17,420	18,579
Net Budget	339,771	404,312	404,312	400,036
Total Budget	339,771	404,312	404,312	400,036

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	339,771	404,312	404,312	400,036
Total Funding	339,771	404,312	404,312	400,036

Strategic Goals

- * Monitor all Federal and State legislative activities to address those that will impact the city and its citizens; provide informational support to the City Manager
- * Preparation of legislative letters and other materials to ensure the city is in position to benefit from federal and state legislation
- * Preparation of any defensive materials needed to oppose legislation that may be detrimental to the city and its citizens
- * Continue the coordination and generation of grants for the city and work to enhance the pursuit of grant supplement strategic project and activities.

Outcomes and Accomplishments

- * Drafted and implemented the City's 2013 State Legislative Package
- * Drafted and implemented the City's 2013 Fiscal Legislative Package

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**General Government
Registrar**

Business Unit Mission Statement

To provide the means by which qualified residents of the City can register and vote in accordance with state law. In addition the office has primary responsibility for protecting the integrity of the electoral process, improving voter registration and promoting voter education and participation.

Description of Services Provided

The General Registrar's Office provides the following services:

- * Voter Registration - Offered during normal business hours in City Hall and at the Division of Motor Vehicles located in the Churchland section. Annual registration drives are conducted in the Portsmouth's public high schools. There are 70 city locations where voter registration applications may be obtained, including libraries, schools, recreation centers, post offices, grocery stores, and businesses.
- * Public outreach - Documents and voting demonstrations including election information and information regarding candidates and elected officials are provided regularly to citizens, civic leagues, clubs, and organizations and the public schools.
- * Maintaining campaign finance reports, election results, and other public-election documents and making them available for public inspection upon request.
- * Election Officer Training - Prior to every election, officers of election are trained on the current election procedures and laws that guide them throughout election day.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	316,381	360,217	360,217	354,488
Allowances	17,982	17,982	17,982	17,982
Benefits	69,399	66,605	66,605	55,683
Other Operating Expenses	89,939	103,741	103,741	92,144
Internal Service Charges	25,261	19,030	19,030	36,276
	Net Budget	518,961	567,575	567,575
	Total Budget	518,961	567,575	567,575
	518,961	567,575	567,575	556,573

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	518,961	567,575	567,575	556,573
	Total Funding	518,961	567,575	567,575

Strategic Goals

- * To protect the integrity of the electoral process.
- * To Improve voter registration and the electoral process for Portsmouth residents.
- * To promote voter participation among Portsmouth residents.
- * To promote voter education among Portsmouth residents.
- * To promote voter education in our schools.

Outcomes and Accomplishments

- * As of December 13, 2012, the number of registered voters is 65,096. Portsmouth had a 72% voter turnout for the November 6, 2012, General and Special Elections.

Major Budget Variances

Since Fiscal Year 2014 will not include a presidential election, the budget requests for part-time Salaries, Contractual-Security, Advertising, Rental-Land and Buildings, and Supplies - Office and Printing have been reduced by a combined \$28,124.

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

General Government
City Attorney

Business Unit Mission Statement

The Mission of the City Attorney's Office is to provide the highest quality legal advice and representation to City Council, the City Manager, and all City departments, boards and commissions, and agencies. The City Attorney's Office will work to facilitate achievement of City Council's Vision Statement and all other City goals through the development and use of efficient, effective, and creative legal strategies.

Description of Services Provided

* The City Attorney's Office advises the City Council on all legal matters, drafts Council ordinances and resolutions, and serves as the legal advisor to City staff and to City Boards and Commissions.

* The Office asserts and defends the City's interests in civil litigation and enforcement of the City Code, collects City debts, assists in responding to Freedom of Information Act requests, drafts and reviews contracts, and prepares deeds and other legal documents necessary to the conduct of public business.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	901,423	858,592	858,592	939,437
Allowances	10,320	24,944	24,944	19,320
Benefits	260,994	261,780	261,780	273,587
Other Operating Expenses	792,006	203,115	203,115	203,115
Internal Service Charges	38,251	27,408	27,408	35,430
	Net Budget	2,002,994	1,375,839	1,375,839
	Total Budget	2,002,994	1,375,839	1,375,839
	Total Budget	2,002,994	1,375,839	1,470,889

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	2,002,994	1,375,839	1,375,839	1,470,889
	Total Funding	2,002,994	1,375,839	1,375,839
	Total Funding	2,002,994	1,375,839	1,470,889

Strategic Goals

* Provide legal advice and counsel to City officers and employees

Outcomes and Accomplishments

* Successfully defended the City in a number of legal issues.

Major Budget Variances

The trend most impacting the City Attorney's Office is the difficulty in providing sufficient legal services on a day-to-day basis in light of required budget reductions. This need, together with the continuing emphasis on environmental codes enforcement and the defense needs generated by general liability claims, particularly employment law and claims against police officers, will continue to require the retention of outside legal counsel.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**General Government
Human Resource Management**

Business Unit Mission Statement

To provide and assist departments with maintaining a highly motivated work force equipped with the skills required to promote a high performance organization in order to deliver high quality and cost effective services to the citizens of Portsmouth.

We are committed to serve as a role model, by delivering quality Human Resource Management services in an environment that exemplifies competence, growth, equity, flexibility, diversity and accountability while recognizing that City employees are our number one priority. Based on these initiatives, we will contribute and enhance the quality of life of our residents while improving the community as a whole.

Description of Services Provided

The Department of Human Resource Management provides a centralized, full-service human resource function for approximately 95,500 citizens, 30 departments and over 2,500 full-time, part-time and Constitutional Office employees and 1,500 retirees including Employee Relations, Benefits Administration, Recruitment and Employment, HR Administration of laws and policies, Pay and Classification, Training and Development, Civil Service Commission, and Citywide Programs.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	375,112	456,104	456,104	465,870
Benefits	118,184	132,727	132,727	139,739
Other Operating Expenses	275,530	384,761	584,761	434,761
Internal Service Charges	85,388	87,093	87,093	89,801
Net Budget	854,213	1,060,685	1,260,685	1,130,171
Total Budget	854,213	1,060,685	1,260,685	1,130,171

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	854,213	1,060,685	1,260,685	1,130,171
Total Funding	854,213	1,060,685	1,260,685	1,130,171

Strategic Goals

- * The Department will advance recruitment efforts utilizing innovative services to assist City departments in attracting well-qualified applicants, while continuing to train, develop and grow existing employees.
- * The Department will continue to build our human capacity by investing in our employees, realizing that City employees are a priority, through enhanced training programs to further develop and maintain energetic, highly skilled and productive employees.
- * The Department will continue to preserve and promote the strategic leadership of Human Resource Management through innovative business and people strategies.

Outcomes and Accomplishments

- * Our recruitment efforts have resulted in receiving over 4,500 applications, hiring approximately 400 employees and promoting nearly 100 current employees.
- * Processed benefit paperwork internally and externally with vendors submitted for new hires, status changes and terminations for approximately 1,700 full-time employees, to include Constitutional Office employees.
- * Consulted with employees and Department Heads on employee relations matters dealing with Standards of Conduct, Grievance Procedure, Equal Employment Opportunity and the Americans with Disabilities Act, which encompasses approximately 40% of our workload.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**General Government
Civil Service Commission**

Business Unit Mission Statement

The Civil Service Commission is appointed by the judges of the Circuit Court of the City of Portsmouth and provides oversight of the Civil Service Commission. The Department of Human Resource Management provides professional staff support to the Commission in all areas of its operation.

The Department of Human Resource Management serves as the liaison to the Civil Service Commission for the Fire and Police Departments regarding the administration of Civil Service Rules, recruitment, testing, promotion and appeals for eligibility, discipline and other employment related matters of the protective service employees and applicants.

Description of Services Provided

- * Administer entry-level and promotional exams to fire and police candidates in accordance with the needs of the departments and as approved by the Civil Service Commission.
- * Provide timely processing and resolution of question, inquiries and concerns from protective service employees and candidates.
- * Provide timely response and explanation of hiring procedures and all Civil Service Rules to applicants, employees and management staff of the Fire and Police Department.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	33,046	86,680	86,680	97,180
Net Budget	33,046	86,680	86,680	97,180
Total Budget	33,046	86,680	86,680	97,180

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	33,046	86,680	86,680	97,180
Total Funding	33,046	86,680	86,680	97,180

Strategic Goals

During the budget year, the Department of Human Resource Management will assist the Civil Service Commission in undertaking the goals and initiatives that relate directly to the Department's mission and City Council's Vision Principles of Neighborhoods and a Sense of Community, Quality of Life, Efficient and Responsive Government, Lifelong Learning Community and Change and New Directions.

Outcomes and Accomplishments

- * Administered the application process for Police Officer to over 580 applicants and administered the entry-level exam to nearly 400 candidates.
- * Continued administration of the hiring process for Firefighter from the last entry-level exam with nearly 700 applicants.
- * Coordinated 4 Quarterly Meetings and prepared meeting documents for each member of the Commission.
- * Prepared and submitted required documentation for reappointment of 2 Commissioners and new appointment for 1 Commissioner.
- * Since 2007, continued coordination with the City Attorney's Office and the Fire Department regarding the Department of Justice matters.
- * Continued preparations for biennial Civil Service Promotional Exam to test over 400 eligible candidates in April 2013.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**General Government
Commissioner of the Revenue**

Business Unit Mission Statement

The Commissioner of the Revenue is a Constitutional Officer elected by the citizens for a four-year term. The Office of the Commissioner of the Revenue is the chief tax assessor, both individual and commercial, for the City of Portsmouth. The Mission of the Office of the Commissioner of the Revenue is to ensure equitable assessment and proper compliance of all state and local tax codes as they pertain to personal property, state income, business licenses, food, alcohol, lodging, amusement and short term rental taxes. As a Constitutional Officer, elected by the people, we value accuracy, helpfulness, courtesy, respect, integrity and fairness to the public.

We provide these services for the Citizens of Portsmouth and to aid in the continued growth of our community.

Description of Services Provided

The Commissioner of the Revenue provides services through the following units: Business License Unit, Business Personal Property Unit, Personal Property Unit, State Income Tax Unit, Fiduciary Tax Unit, Audit Service Unit, Tax Relief Unit, and the Compliance Unit.

*DMV Select is a taxpayer outreach service that provides titles, registrations, and a limited number of other DMV services.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	832,808	751,980	751,980	847,457
Allowances	31,070	34,392	34,392	34,391
Benefits	237,227	259,205	259,205	261,817
Other Operating Expenses	98,155	169,983	169,983	255,583
Internal Service Charges	210,345	214,909	214,909	245,867
	Net Budget	1,409,605	1,430,469	1,430,469
	Total Budget	1,409,605	1,430,469	1,645,115
	1,409,605	1,430,469	1,430,469	1,645,115

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,409,605	1,430,469	1,430,469	1,645,115
	Total Funding	1,409,605	1,430,469	1,645,115

Strategic Goals

- * Continued lifelong education of citizens about the existing tax system and serving as a resource to local and state officials.
- * Delivering fair and reasonable assessments of personal property and treating all individuals and businesses, regardless of their size or status, as equal in the eyes of the law.
- * Maximizing the collection of taxes and fees so new revenue sources do not have to be established, or current sources to support the General Fund and Council's Vision of Bold New Leadership.
- * Promoting professionalism through rigorous certification programs available resulting in improved operating results and increased productivity.

Outcomes and Accomplishments

- * Sixth year of successful operation of the Portsmouth DMV Select office with over 142,814 transactions to date
- * Formalized corporate communications with new and proposed businesses to gather early revenue data needed to begin the process of realizing future return on investment funds associated with the City's economic development projects
- * Processed over 12,000 state income tax and estimated returns

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

General Government
City Assessor

Business Unit Mission Statement

The mission of the City Assessor's Office is to annually appraise all real property throughout the city, in a fair and equitable manner as mandated in accordance with the Code of Virginia and the professional guidelines set forth by the International Association of Assessing Officers. The office will carry out its mission in a courteous, efficient and professional manner with a well trained staff dedicated to the service of the citizens of the City of Portsmouth..

Description of Services Provided

In addition to determining property values, the Assessor's Office also handles the following:

- * Maintains property ownership changes
- * Keeps an updated record of building descriptions and property characteristics
- * Retains and updates maps of parcel boundaries within the jurisdiction
- * Tracks properties eligible for exemption
- * Analyzes trends in property sales, home prices, construction and renovation costs, and rents on commercial and industrial properties.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	366,013	390,006	390,006	418,428
Benefits	151,776	175,649	175,649	169,537
Other Operating Expenses	32,767	37,861	37,861	44,900
Internal Service Charges	183,666	199,835	199,835	208,277
	Net Budget	734,222	803,351	803,351
	Total Budget	734,222	803,351	841,142

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	734,222	803,351	803,351	841,142
	Total Funding	734,222	803,351	803,351

Strategic Goals

To fairly and equitably appraise all real property in Portsmouth with the following goals in mind:

- * Maintaining a highly motivated staff of competent, professional appraisers who are receptive to citizen's concerns and willing to participate in continuing professional training opportunities.
- * Maintaining taxpayer confidence in the assessment process through fair, open and efficient administration of the assessment function and encouraging citizen participation in the process.
- * Maintaining open lines of communication with City Management and providing timely and accurate information when requested.
- * Maintaining a database which provides accurate, up to date data on every individual parcel in the City and making said database available to the general public.

Outcomes and Accomplishments

- * During the past fiscal year, appraised 36,124 parcels: 32,657 Residential; 3,345 Commercial; and 122 Industrial
- * The addition of numerous commercial assessments, including Hamilton Place Phase 2, CVS, Harris Teeter and the new Jordan Bridge.
- * Additional residential assessments include, but not limited to, continued growth at Seaboard Square, Westbury, New Port and First Watch.
- * Further redefined and expanded the assessor neighborhoods to ensure fairness and equitability in assessments in the specific market areas/neighborhoods.

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**General Government
City Treasurer**

Business Unit Mission Statement

The City Treasurer is a Constitutional Officer, elected by the citizens for a four-year term. The Treasurer is responsible for the receipt and collection of all revenues due the City; the safekeeping of those revenues; investment of excess funds; and the appropriate disbursement of funds. The Treasurer is also responsible for the collection of State Income Taxes, State Estimated Income Taxes, as well as the proper safekeeping, accounting and timely deposit of these funds in the Depository of the Commonwealth of Virginia.

Description of Services Provided

The Office of the City Treasurer serves the public and all City departments as the central location for the collection, safekeeping, and accounting distribution of all revenues including Real Estate Taxes, Personal Property Taxes, License Tax, Permit Fees, State Income Taxes, Court, Sheriff and Clerk Fees, Food and Beverage Taxes, and Leisure Services Fees, Dog License, Bicycle License, Emergency Medical Services(EMS) Parking Violations and Library Fees. The Office also receives the funds for various programs and grants from the State and Federal levels of government. The Treasurer is responsible for the investment management of general funds and the maintenance of financial records in cooperation with the Chief Financial Officer.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	819,361	839,310	839,310	889,314
Allowances	97,060	94,786	94,786	91,692
Benefits	290,969	295,140	295,140	303,121
Other Operating Expenses	224,358	228,570	228,570	243,061
Internal Service Charges	324,665	320,209	320,209	366,984
Net Budget	1,756,414	1,778,015	1,778,015	1,894,172
Total Budget	1,756,414	1,778,015	1,778,015	1,894,172

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,756,414	1,778,015	1,778,015	1,894,172
Total Funding	1,756,414	1,778,015	1,778,015	1,894,172

Strategic Goals

- * Provide excellent customer service to all citizens in a courteous, professional and compassionate manner.
- * Utilize all resources and available collection options authorized by the Code of Virginia and the Portsmouth City Code to effectively collect revenues due the City of Portsmouth in a timely manner.
- * Maintain a professional and competent staff by offering continuing educational opportunities through the Treasurers Association of Virginia Career Development Program.
- * Maintain the performance standards of accountabilities that results in the Treasurers of Association "Award of Accreditation."
- * Maintain a collection rate for the 12 month period immediately following the tax due date of not less than 95% for Real Estate and not less than 90% for Personal Property.

Outcomes and Accomplishments

- * The Office of the City Treasurer has received the Award of Accreditation from the Treasurers' Association of Virginia for Fiscal Year ended June 30, 2012. This award is based upon the attainment and compliance with standards of excellence in performing the duties of the Office of the Treasurer.
- * Fifteen Deputy Treasurers have attained "Master Deputy Treasurer" certification from the Treasurers' Association of Virginia in cooperation with the University of Virginia's Weldon Cooper Center for Public Service.
- * The Treasurer has maintained the designation of "Master Governmental Treasurer" as awarded by the University of Virginia's Weldon Cooper Center for Public Service.
- * Enhanced the collection of all revenues due the City by adding the use of all major credit cards at both the City Hall Office and the Churchland Branch of the Treasurer's Office.

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General Government
Finance and Budget

Business Unit Mission Statement

The mission of the Finance Department is to provide excellent stewardship of City of Portsmouth's resources, to promote fiscal accountability, and to provide financial expertise and quality information to city council, city administration, and citizens in compliance with legal requirements, generally accepted accounting principles and city policies.

Description of Services Provided

- * Finance has responsibility and administration of four major areas: accounting and disbursements, budget, city retirement systems, and debt.
- * Finance monitors and complies with pronouncements issued by Governmental Accounting Standards Board (GASB) which dictates the technical accounting standards that government must follow in preparing its financial statements.
- * Grants received by the City from grantors such as federal, state, and private foundations normally include provisions pertaining to financial and programmatic reporting in which Finance is integrally involved.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	888,068	962,696	847,696	1,038,410
Benefits	289,495	350,604	350,604	314,288
Other Operating Expenses	272,235	216,685	331,685	234,970
Internal Service Charges	293,151	269,980	269,980	301,833
	Net Budget	1,742,949	1,799,965	1,799,965
	Total Budget	1,742,949	1,799,965	1,889,501

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,742,949	1,799,965	1,799,965	1,889,501
	Total Funding	1,742,949	1,799,965	1,889,501

Strategic Goals

- * Provide long-term financial stability to the City through effective expenditure control, revenue monitoring, responsible purchasing, and accounting and pension administration practices.
- * Recommend strategies to ensure the financial sustainability of the City's pension plans.

Outcomes and Accomplishments

The City of Portsmouth is the recipient of the Excellence in Financial Reporting Award (2011 CAFR) as well as the Distinguished Biennial Budget Presentation Award (2012/2013) from the Government Finance Officers Association (GFOA). These prestigious and coveted national awards are a testimony to the dedication and competence of the Finance Department's employees and leadership.

Finance partnered with Scott & Stringfellow/New York Life (S&S/NYL) in order to provide its active and retired members of the PSRS and F&P retirement systems access to interactive voice response and secure internet information pertaining to the member's account information. S&S/NYL also provides actuarial services. Most importantly, S&S/NYL manages the pensions' assets in accordance with the Board's direction.

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**General Government
Finance and Budget - Procurement**

Business Unit Mission Statement

The mission of the Procurement Division of Finance is to promote and enhance relationships between the City of Portsmouth and vendors, as well as provide all services necessary to maintain a high quality of life of Portsmouth citizens and employees.

Description of Services Provided

- * Maintain successful business relationships between the City and vendors who provide the government with goods and services, particularly emphasizing partnerships with Small, Women, and Minority (SWAM) businesses;
- * Monitor procurement processes to ensure compliance with state and local procurement laws and regulations;
- * Ensure timely responses to departmental procurement needs;
- * Provide mailroom services for internal and USPS mail pieces.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	222,480	213,728	213,728	226,438
Benefits	67,724	79,053	79,053	70,872
Other Operating Expenses	571,559	702,500	702,500	752,500
Internal Service Charges	88,087	81,472	81,472	67,178
	Net Budget	949,850	1,076,753	1,076,753
	Total Budget	949,850	1,076,753	1,116,988

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	949,850	1,076,753	1,076,753	1,116,988
	Total Funding	949,850	1,076,753	1,116,988

Strategic Goals

- * Analyze and implement offsite record storage for various departments
- * Complete the examination of MUNIS modules for full implementation or abandonment
- * Supplement and enhance team's procurement knowledge, bid and contract writing skills
- * Complete cross-training of procurement related duties and responsibilities
- * Establish a contract tracking and monitoring system
- * Complete the examination of offsite mailing handling for possible implementation
- * Continue the coordination of the generation of grant for the city and work to enhance the pursuit of grants supplement strategic project and activities
- * Continue the implementation of Finance Directives to establish written policies and guidelines
- * Support the city departments through the preparation of RFPs, RFIs and Bids

Outcomes and Accomplishments

- * The division was successful in its fiscal year activities by procuring and delivering goods and services to the respective City user departments without incurring any formal challenges to its processes and procedures.
- * Additional enhancements to the procurement process were made as multiple accounts at a variety of retailers were terminated.
- * Expanded use of purchase cards was implemented to accommodate the daily small purchases essential to the City's operation.

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General Government
Finance and Budget - Health Insurance Fund

Business Unit Mission Statement

Health Insurance Fund - To provide adequate health and dental insurance coverage to City employees and eligible retirees at a reasonable cost to both parties.

OPEB - To adequately fund liabilities associated with Other Post Employment Benefits(OPEB) in accordance with Governmental Accounting Standards Board (GASB) Statement 45 requirements.

Description of Services Provided

Health Insurance Fund - This fund is designed to pool the city's employer contributions, retiree, and city employee medical and dental health contributions for the purpose of administering the City's self funded health insurance program.

OPEB Fund - The City complies with financial accounting and reporting requirements as it pertains to the liability associated with promised health care benefits. GASB 45 requires governments to report the total liability associated with OPEB as determined on a biennial basis by an actuary. However, GASB 45 does not require governments to fully fund the Annual Required Contribution (ARC).

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	17,943,717	19,865,296	19,865,296	22,031,363
Net Budget	17,943,717	19,865,296	19,865,296	22,031,363
Total Budget	17,943,717	19,865,296	19,865,296	22,031,363

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
830 Health Insurance Fund	17,943,717	19,865,296	19,865,296	22,031,363
Total Funding	17,943,717	19,865,296	19,865,296	22,031,363

Strategic Goals

- * Continue to provide health care coverage to employees and retirees in the most cost effective way possible.
- * Partner with Portsmouth Public Schools to explore combining insurance plans to minimize the overall cost to taxpayers.
- * Implement the provisions of the Federal Healthcare Reform Act.

Outcomes and Accomplishments

- * 91% of enrolled employees and retirees have elected HMO plan, which seeks to contain costs through preventive care.

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**General Government
Information Technology**

Business Unit Mission Statement

The Department of Information Technology is an internal service agency responsible for planning, development, implementation and support of computer technology, information systems, and telecommunications for City Departments and agencies. The department provides technology related resources to our customers and strives to provide a reliable network, dependable computing infrastructure, responsive help desk services and information systems to enhance productivity. Our primary goal is to deploy solutions for our customers to improve their efficiency and effectiveness in serving the citizens of Portsmouth.

Description of Services Provided

- * Strategic Technology Planning
- * Computer Equipment Installation and Support
- * Software Development and Acquisition
- * Database and System Administration
- * Geographic Information Systems
- * Computer Operations
- * Helpdesk/Microcomputer Support
- * Local Area Data Networks (LANs)

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	1,549,646	1,527,195	1,527,195	1,577,248
Benefits	860,398	705,121	705,121	744,201
Other Operating Expenses	1,256,252	1,403,937	1,403,937	1,406,198
Internal Service Charges	-	3,851	3,851	3,851
Capital Outlay	760,797	323,000	323,000	202,000
Net Budget	4,427,093	3,963,104	3,963,104	3,933,498
Total Budget	4,427,093	3,963,104	3,963,104	3,933,498

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
810 Information Technology Fund	4,427,093	3,963,104	3,963,104	3,933,498
Total Funding	4,427,093	3,963,104	3,963,104	3,933,498

Strategic Goals

- * Technology solutions to improve efficiency.
- * Software automation of city services.
- * Reliable and responsive computing and networking services.
- * Timely, cost-effective help desk services and support.
- * Customer friendly E-Gov services.
- * Dependable real-time databases meeting information needs.
- * GIS applications and services supporting land based decision makers.
- * Productive computer operations meeting task schedules.

Outcomes and Accomplishments

- * Consolidated servers with Virtual machine software (VMware).
- * Started implementation of a disaster recovery and backup site.
- * Implemented an electronic medical records system.
- * Installed a recreation management system.
- * Upgraded the city and school financial systems.
- * Started the implementation of a new computer mass appraisal system.
- * Implemented eConnect for Internet access to Permits.
- * Hosted the city website in cloud technology.
- * Opened the new courthouse with advanced technology.

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General Government
Information Technology - Telecommunications

Business Unit Mission Statement

Telecommunications is a division of the Department of Information Technology and is responsible for implementation and support of voice, data, wireless, radio, and E911 communication systems. The primary function of the department is to develop an electronic communication infrastructure between facilities, departments, employees and citizens. We strive to provide reliable and effective communications technology to make information available to those who need it, when they need it and where they need it. We believe timely communication is the cornerstone to developing a responsive and knowledge-based organization that works to meet the needs of its citizens.

Description of Services Provided

- * Voice Telecommunications
- * Data, Voice and Video Networking
- * Wireless Communications
- * Radio 700MHz Communications
- * E911 Technology

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	284,394	305,646	305,646	304,876
Allowances	1,176	4,317	4,317	1,080
Benefits	96,547	116,887	116,887	98,426
Other Operating Expenses	304,118	361,140	361,140	367,630
Capital Outlay	324,993	375,500	375,500	354,800
Net Budget	1,011,227	1,163,490	1,163,490	1,126,812
Total Budget	1,011,227	1,163,490	1,163,490	1,126,812

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
810 Information Technology Fund	1,011,227	1,163,490	1,163,490	1,126,812
Total Funding	1,011,227	1,163,490	1,163,490	1,126,812

Strategic Goals

- * Dependable and clear radio communications.
- * Interoperability with multi-jurisdictions and agencies.
- * Responsive and reliable 911 emergency communications technology.
- * Network response times of less than three seconds on major applications.
- * Network availability of 99.9% during business hours.
- * Voice communication systems satisfying customer needs.
- * Cost effective voice communication services.

Outcomes and Accomplishments

- * Upgraded the city network to MetroE for increased bandwidth capacity.
- * Completed the second phase of the FCC Rebanding program.
- * Developed a radio system upgrade plan.
- * Expanded the implementation of wireless networking technology.
- * Replaced and upgraded core network equipment.

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General Government
Marketing and Communications

Business Unit Mission Statement

Marketing and Communications promotes strategic, creative and innovative communications solutions that align with Destination Portsmouth and Council's Economic Development initiative and build integrity with all of our constituents with a focus on our assets in a cost-effective and sustainable manner.

Description of Services Provided

- * Serves as brand stewards in an effort to manage compliance and image consistency
- * Provides a full line of marketing and communications solutions through a cost-effective media mix
- * Formulates plans to increase image and create top-of-mind awareness of Portsmouth's marketable products
- * Provides creative design, media placement and public/media relations, and serves as a clearinghouse for brand compliance
- * Uses electronic communications/relations: social, web design/interactive media, media relations, eblasts
- * Uses electronic media: Portsmouth Community Television (PCTV) to produce programming and communicate to the citizens of Portsmouth and the Hampton Roads region
- * Represents City at meetings in an effort to collaborate with community leaders and regional efforts
- * Collaborates with Economic Development and assists with business retention efforts

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	494,246	556,303	456,303	466,099
Benefits	142,746	173,782	173,782	134,866
Other Operating Expenses	833,924	830,309	930,309	930,309
Internal Service Charges	29,901	30,303	30,303	33,519
Capital Outlay	66,091	75,000	75,000	75,000
Net Budget	1,566,907	1,665,697	1,665,697	1,639,793
Total Budget	1,566,907	1,665,697	1,665,697	1,639,793

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,566,907	1,665,697	1,665,697	1,639,793
Total Funding	1,566,907	1,665,697	1,665,697	1,639,793

Strategic Goals

- * Unified & Consistent Voice: Enhance marketing and communications in an effort to project a clear and unified voice across all functional areas using a multi-media strategy.
- * Return-On-Investment (ROI): Maximize the potential of business and community relationships and partnerships to increase the value of media buy and top-of-mind awareness.
- * Position and Placement: Expand branding and marketing strategies to enhance and improve Portsmouth's position and product placement in the Hampton Roads marketplace.
- * Marketable Assets: Brand and cultivate interest in marketable products on a consistent basis by using an integrated marketing approach to create impact.
- * Economic Development: Build synergy and enhance image internally and externally in an effort to retain business, foster an environment that is conducive to effective cultivation of business development, enhance our image, and change perceptions.
- * Destination Portsmouth: Support planning initiatives in an effort to improve and enhance Portsmouth as a sense of place/destination within the heart of Hampton Roads.
- * PCTV: Reorganize, realign, and rebrand the City's municipal channel as a primary marketing and communications tool to reach the citizens of Portsmouth and Hampton Roads (i.e. Verizon FiOS subscribers)

Outcomes and Accomplishments

- * Completed the 2012 Customer Satisfaction Citizen Survey
- * Collaborated with PortsEvents to promote and produce the Concerts in the Courtyard Music Series at PACC
- * Collaborated with Olde Towne Business Association to promote the Annual Arts & Antiques Open House
- * Coordinated, produced and promoted the Grand Opening for the Portsmouth Judicial Center

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**General Government
Finance and Budget - Risk Management Fund**

Business Unit Mission Statement

The mission of the Risk Management Division of Finance is to actively protect the present and future assets of the City of Portsmouth, thereby helping ensure its financial integrity and enhancing its ability to provide the services needed to maintain a high quality of life for its employees, citizens and visitors.

Description of Services Provided

Provide risk management and safety guidance to departments; pursue and collect reinsurance claims; provide annual safety and wellness programs; manage OSHA compliance; and provide workers compensation oversight.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	226,576	204,206	149,206	229,496
Benefits	110,727	50,305	50,305	53,528
Other Operating Expenses	4,542,131	5,480,852	5,535,852	5,535,512
Transfers	410,000	-	-	-
Net Budget	5,289,434	5,735,363	5,735,363	5,818,536
Total Budget	5,289,434	5,735,363	5,735,363	5,818,536

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
820 Risk Management Fund	5,289,434	5,735,363	5,735,363	5,818,536
Total Funding	5,289,434	5,735,363	5,735,363	5,818,536

Strategic Goals

- * To institute and implement a work culture of safety for both the City and the Schools.
- * To reduce the Workers' Compensation and Liability claims by 15% and strive to increase all insurance claim recoveries.
- * To maintain timely reporting to federal, state and local agencies.
- * Complete OSHA/VOSH inspections to ensure compliance per agency guidelines.
- * Implement a citywide safety program.

Outcomes and Accomplishments

- * Implementation of the Certificate of Insurance module for the CSS Stars risk management software.
- * Met Federal and State reporting guidelines.
- * Audited all Workers' Compensation and Liability claims for compliance with the Workers' Compensation Act and Insurance industry best practice guidelines.
- * Successfully accomplished insurance renewals for the city and the schools.
- * Assisted all city departments and schools inquiries regarding all Workers' Compensation, Liability claims and Safety concerns.

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General Government
City Auditor

Business Unit Mission Statement

The Office of the City Auditor provides assistance to management in monitoring the design and proper functioning of internal control policies and procedures.

Description of Services Provided

- * Reviews expenditures of City funds

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	-	-	-	90,000
Benefits	-	-	-	25,698
Other Operating Expenses	-	-	-	6,000
Net Budget	-	-	-	121,698
Total Budget	-	-	-	121,698
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Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	-	-	-	121,698
Total Funding	-	-	-	121,698

Strategic Goals

- * To provide assistance to management in monitoring the design and proper functioning of internal control policies and procedures.

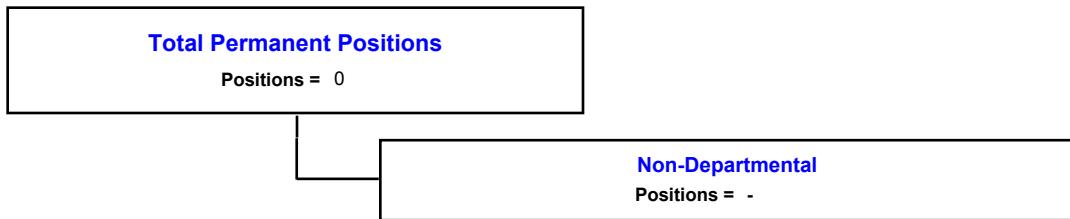
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**Non-Departmental
Business Center Organizational Chart**



City of Portsmouth
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Non-Departmental

Description of Services Provided

This business center includes non-specific departmental functions including Public Transportation (HRT), Virginia Sports Hall of Fame, Hampton Roads Planning District Commission and the Military and Federal Facilities Alliance. The Transfers and Contingencies section contains transfers from the General Fund to other operating funds. Also included in this business center is the transfer of local tax support to the School's operating fund totaling \$46 million, as well as the City's support to Civic Organizations.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Debt Service	56,279,695	22,947,841	22,947,841	25,600,108
Non-Departmental	11,158,205	11,580,306	11,907,747	13,603,643
Public Transportation	1,677,597	2,773,549	2,773,549	3,047,838
Support to Civic & Cultural Organizations	329,428	328,024	328,024	415,926
Transfers and Contingencies	60,956,148	58,905,968	64,105,968	59,608,736
Total Budget	130,401,073	96,535,688	102,063,129	102,276,251

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	130,401,073	96,535,688	102,063,129	102,276,251
Total Funding	130,401,073	96,535,688	102,063,129	102,276,251

City of Portsmouth
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Non-Departmental
Non-Departmental

Business Unit Mission Statement

The Non-Departmental section accounts for services and costs not related to specific departments or agencies.

Description of Services Provided

Included in this section are allocations for contractual obligations or community services supported by the City. Reflected in FY2014 is \$2 million in tax relief for the Elderly and Disabled citizens (Senior Citizen Tax Relief). For FY, this budget includes the cost of a 3% raise for general employees, continuing the step pay plan for sworn Police and Fire personnel, the City's share of retiree medical costs. Jail per-diem cost increases are also reflected.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	-	-22,500	-22,500	1,613,282
Benefits	813,508	893,601	893,601	1,995,669
Contractual-Jail Per Diem	3,553,860	3,924,630	3,989,806	4,275,063
Contractual-Other	9,004	-	-	-
Util-Water Hydrant Chgs	298,440	298,440	298,440	298,440
Tele-Telephone	507,989	621,500	621,500	621,500
Tele-Telephone Cellular	73,278	180,000	180,000	180,000
Training-Department Head	-	10,000	10,000	10,000
Purchase Card	100,836	-	-	-
Contingency-Public Health Dept	-	-	100,473	-
RETIREE BONUS	612,840	-	-	-
Line of Duty for Public Safety	134,339	295,000	295,000	295,000
Civ Orgs-Eastern VA Med School	45,000	45,000	45,000	45,000
Civ Orgs-HR Planning District	183,894	183,757	183,757	183,757
Civ Orgs-Sports Hall of Fame	550,000	350,000	350,000	850,000
Civ Orgs-Milit/Fed Fac Allianc	49,257	49,257	49,257	49,257
Civ Orgs-Comm. Health Center	76,198	76,198	76,198	76,198
Civ Orgs-Portsmouth Partnersh	25,000	25,000	25,000	25,000
Civ Orgs-Natl League Cities	8,743	7,816	7,816	7,816
PA-Hospitalization of Indigent	-	10,000	10,000	10,000
Sr Citizen Tax Relief	1,982,641	2,500,000	2,500,000	2,000,000
Business Retention	73,750	-	-	-
Outside Agency-CCDI	-	-	161,792	-
Enterprise Zone Rebates	-	-	-	40,000
State Aid Budget Reductions	1,123,481	1,124,384	1,124,384	-
Emergency Drought Funding-Golf	-	50,000	50,000	50,000
Recreation Initiatives	58,152	-	-	-
Bad Debt Expense	-69,401	-	-	-
Internal Service Charges	947,396	958,223	958,223	977,661
Net Budget	11,158,205	11,580,306	11,907,747	13,603,643
Total Budget	11,158,205	11,580,306	11,907,747	13,603,643

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	11,158,205	11,580,306	11,907,747	13,603,643
Total Funding	11,158,205	11,580,306	11,907,747	13,603,643

**City of Portsmouth
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**Non-Departmental
Transfers and Contingencies**

Business Unit Mission Statement

This section of the budget acts as a financial transaction conduit between the General Fund and other funds.

Description of Services Provided

In order to provide for the City's share of funding for certain programs, the Transfers and Contingencies section contains transfers from the General Fund to other funds such as Behavioral Healthcare, Social Services, Comprehensive Services, the Capital Improvement Program, and the largest contribution to Portsmouth Public Schools for the City's local share commitment for public education.

To provide for the necessary resources to pay for the costs of goods and services not contemplated during the budget preparation, a General Fund budget contingency is also included in this section

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Contingency-Other Operating	8,664	477,231	477,231	390,497
Net Budget	8,664	477,231	477,231	390,497
Trans to Public Schools Oper	49,571,413	48,871,532	53,771,532	46,000,000
Trans to CIP Fund	2,495,000	-	300,000	4,516,039
Transfer to Courts Cap Reserve	1,818,803	-	-	-
Trans to BHS Fund	365,988	595,731	595,731	692,413
Trans to Social Services Fund	5,042,639	4,772,167	4,772,167	4,772,167
Trans to Community Services	911,667	2,764,093	2,764,093	1,529,079
Trans to Grants Fund	3,593	-	-	-
Trans to Donations Fund	-	47,000	47,000	-
Trans to Willett Hall Fund	2,683	-	-	92,812
Trans to Golf Fund	611,460	1,116,739	1,116,739	1,271,332
Trans to Waste Management Fund	-	-	-	280,000
Trans to Parking Authority	124,238	261,475	261,475	64,397
Total Budget	60,956,148	58,905,968	64,105,968	59,608,736
<hr/>				
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	60,956,148	58,905,968	64,105,968	59,608,736
Total Funding	60,956,148	58,905,968	64,105,968	59,608,736

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Non-Departmental
Public Transportation**

Business Unit Mission Statement

HRT's mission is to be an innovative regional provider of inter-modal transportation opportunities at a high level of quality, safety, and efficiency.

Description of Services Provided

The City contracts public transportation services with the Transportation District Commission of Hampton Roads (TDCHR). TDCHR, operating as Hampton Roads Transit (HRT), provides public transportation in the cities of Chesapeake, Norfolk, Suffolk, Virginia Beach, Hampton, Newport News and Portsmouth. Each city has two TDCHR Board seats. At the request of the City, the Commission provides Portsmouth residents various transportation systems and services. First, operating in the City and connecting with Norfolk and the Peninsula, HRT provides a public bus route mix; ferry services connecting Portsmouth and Norfolk; vanpools operated by commuters; disabled transit services; children safety and senior transit programs; tours and downtown circulation services; neighborhood van services; and carpooling and ridesharing information services. Federal and state funds provide for approximately one third of the total HRT costs and are generally used for capital equipment purchases and special operations such as express bus service and handicap service. The passenger "Fare Box" receipts cover about one third of the total service cost leaving the City of Portsmouth to pay the remaining third of the costs incurred within Portsmouth.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Civ Orgs-HRT	1,677,597	2,773,549	2,773,549	3,047,838
Net Budget	1,677,597	2,773,549	2,773,549	3,047,838
Total Budget	1,677,597	2,773,549	2,773,549	3,047,838
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,677,597	2,773,549	2,773,549	3,047,838
Total Funding	1,677,597	2,773,549	2,773,549	3,047,838

Strategic Goals

- * Analyze ridership to determine which routes are being inefficiently utilized and which need improvement.
- * Incorporate extended services from the traditional 6:00 - 6:30 p.m. to 7:30 p.m.

**City of Portsmouth
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**Non-Departmental
Debt Service**

Business Unit Mission Statement

In order to meet the City's goals as presented in the Operating budget and the Capital Improvement Program (CIP), the Finance Department plans for long term financing arrangements.

Description of Services Provided

The Finance Department manages and processes all outstanding debt service payments, acquires bonding sources, and recommends restructuring debt to best accommodate the city's needs in accordance with its financial policies.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
DS-Pymt to Escrow Agent	33,175,221	-	-	-
Net Budget	33,175,221	-	-	-
DS-Bond Principal	7,446,233	7,751,658	7,751,658	10,068,559
DS-VPSA Principal	576,149	985,540	985,540	996,009
DS-BHS Bldg Principal	-	145,000	145,000	150,000
DS-Lease Purchase Principal	476,812	-	-	-
DS-Literary Loan Principal	375,000	250,000	250,000	250,000
DS-QZAB Principal	601,985	52,897	52,897	52,897
DS-Human Svcs Bldg Principal	599,140	651,713	651,713	708,899
DS-Bond Interest	10,485,986	9,819,935	9,819,935	10,439,396
DS-VPSA Interest	317,101	296,211	296,211	274,241
DS-BHS Bldg Interest	181,291	178,392	178,392	172,492
DS-Lease Purchase Interest	5,838	-	-	-
DS-Literary Loan Interest	37,500	30,000	30,000	25,000
DS-Note Payable Interest	711,100	1,621,100	1,621,100	1,621,100
DS-Human Svcs Bldg Interest	982,709	907,895	907,895	826,515
DS-Cost of Issuance	293,291	250,000	250,000	-
Fiscal Charges	14,338	7,500	7,500	15,000
Total Budget	56,279,695	22,947,841	22,947,841	25,600,108

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	56,279,695	22,947,841	22,947,841	25,600,108
Total Funding	56,279,695	22,947,841	22,947,841	25,600,108

Strategic Goals

N/A

Outcomes and Accomplishments

* The City refunded (refinanced) prior year debt, producing ongoing debt service savings.

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Non-Departmental
Support to Civic & Cultural Organizations

Business Unit Mission Statement

Support to Civic Organizations is funded for the purpose of awarding incentive grants to qualified nonprofit agencies and organizations. The grants are given to encourage the recipient nonprofits to provide services that affect the welfare and improve the quality of life of Portsmouth citizens.

Description of Services Provided

The City of Portsmouth recognizes that non-profit organizations fill an important role in improving the quality of life for our community. The City developed a systematic, impartial, and informed process through which nonprofit organizations may request funding from the City. The recipient organizations are expected to provide:

1. Services that are easily accessible to Portsmouth's citizens at a cost that can be quantified and documented.
2. Services that meet specific needs of Portsmouth's citizens and support City Council's Vision Principles.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Contractual-Other	-2,900	-	-	-
Civ Orgs-Community Concerts	14,000	-	-	-
Civ Orgs-Portsmouth Homeless	24,030	24,030	24,030	24,030
Civ Orgs-Museum & Fine Arts	37,500	77,858	77,858	125,000
Civ Orgs-Virginia Arts Fest	12,108	-	-	-
Civ Orgs-Virginia Symphony	10,000	-	-	-
Civ Orgs-WHRO	1,184	-	-	-
Civ Orgs-Food Bank	10,680	10,680	10,680	10,680
Civ Orgs-Friends of the J&D Ct	23,140	23,140	23,140	23,140
Civ Orgs-American Red Cross	21,360	14,240	14,240	15,000
Civ Orgs-Tidewater Winds	1,750	-	-	-
Civ Orgs-CHKD	-	-	-	15,000
Civ Orgs-HER Shelter	39,160	39,160	39,160	39,160
Civ Orgs-Parc	92,916	92,916	92,916	92,916
Civ Orgs-Flag Associates	2,500	2,500	2,500	2,500
Oasis Shelter	17,000	17,000	17,000	17,000
Civ Orgs-National Night Out	-	1,500	1,500	1,500
Civ Orgs-Westmoreland Athletics	5,000	5,000	5,000	5,000
Civ Orgs-Portsmouth Schools	10,000	10,000	10,000	10,000
Civ Orgs-Starbase Victory	10,000	10,000	10,000	10,000
Civ Orgs - Planning Council for the Healing Place	-	-	-	25,000
Net Budget	329,428	328,024	328,024	415,926
Total Budget	329,428	328,024	328,024	415,926

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	329,428	328,024	328,024	415,926
Total Funding	329,428	328,024	328,024	415,926

Strategic Goals

- * Increase the number of non-profit organizations that provide direct services to Portsmouth citizens.
- * Increase the number of directly provided services and/or programs that meet specific needs of Portsmouth citizens.
- * Increase the number of services and/or programs that help support City Council's Vision Principles.

Outcomes and Accomplishments

- *
- *
- *

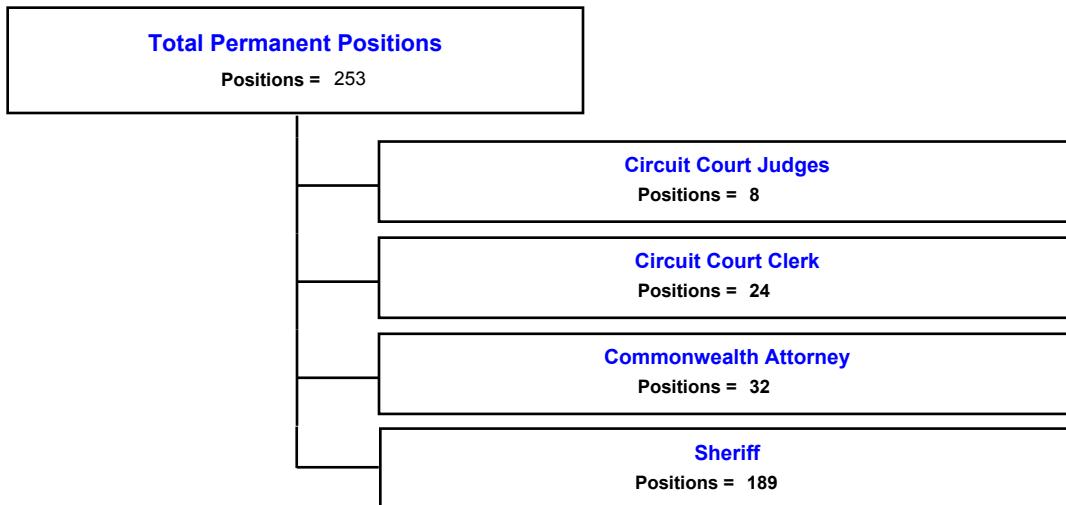
**City of Portsmouth
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Business Center Index**

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**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Judicial
Business Center Organizational Chart**



City of Portsmouth
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Judicial

Description of Services Provided

This business center includes civil and criminal agencies pertaining to the prosecution and adjudication including:

- * Circuit Court Judges - The Circuit Court is the Court of record for the City of Portsmouth with jurisdiction of proceedings pursuant to Virginia Code Section 17.1-513.
- * Circuit Court Clerk - serves as custodian of all permanent records for the citizens of the City of Portsmouth.
- * Magistrate - judicial officers of the Commonwealth of Virginia whose function is to provide an independent, unbiased review of complaints brought to the office by police officers, sheriff's deputies, and citizens.
- * General District Court - responsible for the processing and management of traffic, criminal, and civil cases.
- * Juvenile and Domestic Relations Court - responsible to protect the confidentiality and privacy of juveniles coming before the Court and in their commitment to rehabilitate those who come before the Court, in addition to protecting the public and holding juvenile offenders accountable for their actions.
- * Juvenile Court Services - consists of several programs whose goal is to provide community-based alternatives for youth referred by the Portsmouth Juvenile and Domestic Relations Court.
- * Sheriff - responsible for the incarceration of adult offenders in the City Jail; serves all civil process for the General district, Juvenile, and Circuit Courts, and every other state court within the Commonwealth for persons residing within the City of Portsmouth; provides security for the courthouse, individual courtrooms, and monitors the court holding areas, and other designated areas.
- * Commonwealth Attorney - responsible for prosecuting all felonies, misdemeanor appeals and certain misdemeanor and criminal forfeiture cases originating in the City of Portsmouth. The Commonwealth's Attorney also advises law enforcement personnel regarding criminal law and procedure; renders advisory opinions to local officials regarding conflicts of interest, and responds to citizen's inquiries regarding State law, local ordinances and the criminal justice system.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Circuit Court Clerk	1,418,160	1,461,522	1,461,522	1,565,365
Circuit Court Judges	554,440	624,228	624,228	554,989
Commonwealth Attorney	2,484,332	2,564,102	2,564,102	2,980,477
General District Court	41,092	71,631	71,631	50,905
Juvenile And Domestic Relations Court	19,312	48,123	48,123	29,963
Juvenile Court Services	922,109	1,198,656	1,198,656	1,180,891
Magistrate	8,061	10,127	10,127	11,743
Sheriff	11,636,707	12,696,823	12,696,823	12,993,041
Total Budget	17,084,213	18,675,212	18,675,212	19,367,374

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	17,084,213	18,675,212	18,675,212	19,367,374
Total Funding	17,084,213	18,675,212	18,675,212	19,367,374

**City of Portsmouth
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**Judicial
Circuit Court Judges**

Business Unit Mission Statement

The Circuit Court will maintain and improve the quality of justice for all city citizens, emphasize efficiency, effectiveness and fairness, and value and respect the individual.

Description of Services Provided

- Trial of Appeals from the General District Court and Juvenile and Domestic Relations Court.
- Set bonds in criminal cases.
- Trial of Appeals of grievability relative to City employees' grievances.
- Hear certain appeals for Virginia Employment Commission.
- Issue Capias' (Warrants) for those persons failing to appear for court hearing dates.
- Trial Support and Custody matters relative to divorce actions and on appeal from Juvenile and Domestic Relations Court.
- Prepare Venire Facias (list of potential jurors) on a monthly basis.
- Preside over Grand Jury which meets monthly.
- Hear Mental/Incompetence Petitions (appoints guardians, etc.).
- Appoint and Swear-In Magistrate, Probation Officers and Special Police Officers.
- Appoint members of the Board of Zoning Appeals, Equalization Board, Chesapeake Bay Bridge Tunnel Commission and Electoral Board.
- Appoint Judges and substitute Judges of the General District Court and the Juvenile and Domestic Relations Court when a vacancy occurs and the Legislature is not in session.
- Appoint Marriage Commissioners.
- Appoint Commissioners in Chancery to hear evidence and report finding to the Court in divorce cases.
- Appoint Trustees of religious congregations.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	367,991	351,210	351,210	364,570
Benefits	122,097	177,644	177,644	112,348
Other Operating Expenses	46,779	58,074	58,074	58,074
Internal Service Charges	17,572	37,300	37,300	19,997
Net Budget	554,440	624,228	624,228	554,989
Total Budget	554,440	624,228	624,228	554,989

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	554,440	624,228	624,228	554,989
Total Funding	554,440	624,228	624,228	554,989

Strategic Goals

- * To hear and decide promptly matters brought before the court, without bias or prejudice, remaining faithful to the law, and not be swayed by partisan interests, public clamor or fear of criticism.
- * To require order, decorum, and civility in proceedings before the court.
- * To require staff, court officials, and others subject to the court's control to refrain from bias or prejudice and employ courtesy and decorum in the performance of their duties.
- * To exercise the power of appointment impartially and on the basis of merit.

Outcomes and Accomplishments

- * Successful move into the new Judicial Center offices.

**City of Portsmouth
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**Judicial
Circuit Court Clerk**

Business Unit Mission Statement

To provide excellent services to the general public in an accurate, courteous , timely, and professional manner, in accordance with the laws and Constitution of the Commonwealth of Virginia.

Description of Services Provided

The Clerk of Circuit Court is a constitutional officer elected for a term of eight years. This office is responsible for assisting the four Circuit Court Judges as well as maintaining and preserving all court documents. All pleadings and orders relating to civil claims, criminal cases, and appeals are filed with the Clerk of Circuit Court. Land records, judgments, gun permits, UCC financial statements, fictitious names, bonds, marriage licenses, military discharges, registration of ministers, oaths of office, notaries, elections and referenda are recorded in this office. The Clerk of Circuit Court is responsible for processing all probate and estate records as well as issues relating to the appointment of guardians and conservators.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	853,044	832,372	832,372	895,517
Allowances	36,463	37,000	37,000	39,282
Benefits	371,094	382,480	382,480	363,805
Other Operating Expenses	110,139	140,074	140,074	206,474
Internal Service Charges	47,421	69,596	69,596	60,287
Net Budget	1,418,160	1,461,522	1,461,522	1,565,365
Total Budget	1,418,160	1,461,522	1,461,522	1,565,365

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,418,160	1,461,522	1,461,522	1,565,365
Total Funding	1,418,160	1,461,522	1,461,522	1,565,365

Strategic Goals

- To preserve the historical records.
- To eliminate paper files for court cases.
- To provide remote access to case files for Officers of the Court (OCRA).

Outcomes and Accomplishments

- Improving the storage of records by converting documents to digital format.
- Maintaining historical documents in acid free preservation boxes.
- Improving customer service by installing a user friendly computer system.
- Informing the community of probate process by conducting workshops.
- Providing notary service to the general public at no cost.
- Providing assistance with Restoration of Rights Workshop for the public.

**City of Portsmouth
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**Judicial
Magistrate**

Business Unit Mission Statement

The Office of the Magistrate traces its development through centuries of English and American history in the Commonwealth of Virginia. The magistrates are part of the Judicial System and act as a buffer between law enforcement and society. Magistrates are independent judicial officers of the Commonwealth of Virginia whose function is to provide an independent, unbiased review of complaints brought to the office by police officers, sheriff's deputies, and civilians. They are specially trained to determine probable cause, issue warrants, temporary detention orders, subpoenas, arrest warrants, summonses, set bail, and commit persons to jail.

Description of Services Provided

The primary goal for the Office of the Magistrate is to provide courteous, efficient, unbiased professional services to law-enforcement officers, mental health professionals, medical doctors and citizens. The Magistrate's Office is open seven days a week, twenty-four hours a day. Daily functions include: the issuance of warrants of arrest; search warrants; summonses; subpoenas; bail bond; civil and criminal temporary detention orders; medical temporary detention orders; and emergency protective orders.

When a person is arrested in this jurisdiction, they are either admitted to bail or committed to jail. The Magistrate's Office takes guilty pleas and prepayments of traffic infractions and Class 4 misdemeanors. The Magistrate's Office serves the Portsmouth City Jail and the Hampton Roads Regional Jail, which houses inmates for the Hampton Roads area.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	3,163	5,239	5,239	5,239
Internal Service Charges	4,898	4,888	4,888	6,504
Net Budget	8,061	10,127	10,127	11,743
Total Budget	8,061	10,127	10,127	11,743

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	8,061	10,127	10,127	11,743
Total Funding	8,061	10,127	10,127	11,743

**City of Portsmouth
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**Judicial
General District Court**

Business Unit Mission Statement

The Portsmouth General District Court has primary responsibility for hearing criminal, traffic and civil cases within the Third Judicial District of Virginia. The General District Court does not conduct jury trials. A judge hears all cases in this court. Fines collected for violations of City ordinances are paid to the City Treasurer. All fines collected for violation of State law are paid to the State Treasury. Court costs are set by the State Legislature. The court cannot suspend or waive costs.

Description of Services Provided

CIVIL CASES: The General District Court decides civil suits involving amounts of money up to \$15,000. A suit is begun by filing a civil warrant or motion for judgement with the clerk of the court and paying a fee. Small claims are those civil suits involving amounts of money of \$1,000 or less and are within the exclusive jurisdiction of this court.

CRIMINAL CASES: The General District Court decides cases in which a person is charged with a misdemeanor. A misdemeanor is any charge which carries a penalty of no more than one year in jail or a fine of up to \$2,500 or both.

The General District Court holds preliminary hearings in felony cases. Any charge which may be punishable by more than one year in jail is a felony. Preliminary hearings are held to determine whether there is enough evidence to justify holding the defendant for a grand jury hearing. The grand jury determines whether the accused will be indicted and held for trial by the Circuit Court.

Each defendant in a criminal case is presumed innocent until proven guilty beyond a reasonable doubt. Upon consideration of evidence, the judge decides the question of guilt or innocence and on the finding of guilt determines which penalty, if any, is proper and lawful.

TRAFFIC CASES: The General District Court hears cases in which a person is charged with a traffic offense. Most traffic offenses are infractions, which are punishable by a fine but no jail penalty. (Cases involving awards to individuals for damages in connection with traffic violations are civil in nature.) If a traffic violator is convicted of certain traffic violations, the Virginia Division of Motor Vehicles will assess points against their driver's license. This is an administrative action by DMV and is in addition to any sentence imposed by the judge.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	32,612	41,057	41,057	41,057
Internal Service Charges	8,480	30,574	30,574	9,848
Net Budget	41,092	71,631	71,631	50,905
Total Budget	41,092	71,631	71,631	50,905

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	41,092	71,631	71,631	50,905
Total Funding	41,092	71,631	71,631	50,905

Strategic Goals

- * Fully implement video arraignment
- * Fully implement Case Imaging for Criminal, Traffic and Civil cases reducing the flow of paper.

Outcomes and Accomplishments

- * Successful move into the new Judicial Center Offices.

**City of Portsmouth
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**Judicial
Juvenile And Domestic Relations Court**

Business Unit Mission Statement

The Juvenile and Domestic Relations District Court is a component of the unified court system of the Commonwealth of Virginia subordinate to the Supreme Court and subject to the administrative supervision of the Chief Justice of the Supreme Court in accordance with Chapter 4.1 of Title 16.1 Code of Virginia. The purpose of the Juvenile and Domestic Relations District Court is to protect the welfare of the child and family. This court provides impartial and timely services to litigants and the paramount concern is the protection of victims' rights and liberties in accordance with the Code of Virginia.

Description of Services Provided

The goal of the Juvenile and Domestic Relations District Court is to protect the welfare of children and families. The court does this by exercising exclusive original jurisdiction over cases involving the following:

- * Delinquent juveniles and juveniles charged with traffic infractions and violations.
- * Children in need of services and supervision and children who have been subjected to abuse and/or neglect.
- * Family or household members who have been subjected to abuse.
- * Adults accused of child abuse or neglect, or of offenses against any child, except for certain labor violations, or in which members of their families are victims.
- * Adults accused of abuse of a spouse, ex-spouse, person with whom they have a child in common, or family or household member.
- * Parentage determinations.
- * Foster care and entrustment agreements and the execution of consent in certain adoption cases.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	11,718	20,325	20,325	20,325
Internal Service Charges	7,594	27,798	27,798	9,638
Net Budget	19,312	48,123	48,123	29,963
Total Budget	19,312	48,123	48,123	29,963

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	19,312	48,123	48,123	29,963
Total Funding	19,312	48,123	48,123	29,963

Strategic Goals

- Clients receive a speedy and fair trial
- Cases are timely
- Excellent customer service

Outcomes and Accomplishments

- * Successful move into the new Judicial Center Offices.

**City of Portsmouth
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**Judicial
Juvenile Court Services**

Business Unit Mission Statement

The Department of Juvenile Justice's core function is to protect the public through a balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, communities, law enforcement and other state agencies, while providing the opportunity for delinquent youth to develop into responsible and productive citizens. Third District Juvenile Court Services (Portsmouth Court Services) is a sub-organizational community entity within the Commonwealth of Virginia's Department of Juvenile Justice (1 of 31 throughout the Commonwealth) and serves the City of Portsmouth and the Portsmouth Juvenile and Domestic Relations Court.

Description of Services Provided

The Juvenile Court Services Unit utilizes pre-dispositional and post-dispositional programs/services, which are obtained through "alternative to secure detention" referrals to the Tidewater Youth Services (TYS; formerly named Tidewater Regional Group Home) and secure detention placements in Chesapeake Juvenile Services (formerly named the Tidewater Detention Home). All of these programs/services/placements complement the intake, probation, parole and social history services provided to the Portsmouth Juvenile and Domestic Relations Court by the Third District Court Service Unit. The secure detention placements at Chesapeake Juvenile Services are critical to public safety, the safety of the youths and when the court deems necessary the assurance that a youth will appear in juvenile court, as prescribed in the Code of Virginia. The TYS "alternative to secure detention" referrals provide critical alternatives to secure detention referrals at a substantial cost savings.

Juvenile Court Services include:

- * Intake processing of juvenile and domestic relations matters for the Court that includes the use of diversionary alternatives to court and the processing of matters referred to the Portsmouth Juvenile and Domestic Relations docket.
- * Court ordered pre-dispositional investigations and recommendations to assist the Portsmouth Juvenile and Domestic Relations Court in making final dispositions which includes the use of Tidewater Youth Services residential and non-residential services.
- * Probation supervision
- * Parole supervision
- * Special services/placement referrals to the Tidewater Youth Services and other entities to support Portsmouth Juvenile and Domestic Relations Court dispositions, including referrals to enhance probation and parole supervision.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	918,488	1,176,913	1,176,913	1,176,913
Internal Service Charges	3,621	21,743	21,743	3,978
Net Budget	922,109	1,198,656	1,198,656	1,180,891
Total Budget	922,109	1,198,656	1,198,656	1,180,891

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	922,109	1,198,656	1,198,656	1,180,891
Total Funding	922,109	1,198,656	1,198,656	1,180,891

Strategic Goals

To achieve appropriate public safety recommendations and referrals for juveniles, which include the following:

- * Pre-disposition secure detention placement
- * Appropriate alternative and less expensive services and programs

Outcomes and Accomplishments

Positive outcomes are impacted by the availability of the graduated sanctions and services purchased via the referrals to Chesapeake Juvenile Services (secure detention) and the Tidewater Youth Services detention alternative programming. It has been demonstrated that the services provided by these referrals contribute significantly to a reduction in delinquency and recidivism.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Judicial
Commonwealth Attorney**

Business Unit Mission Statement

In affiliation with Local, State and Federal Law Enforcement Authorities, the Commonwealth Attorney is a constitutional officer elected for a term of four years. The mission of this office is to courageously, aggressively and expeditiously challenge individual criminal activity; to oppose crime and promote justice without fear of personal, professional, or political consequences; to execute justice without regard to race, religion, gender, political affiliation or socio-economic status; to employ all the department's resources objectively fostering a crime free community while nurturing strong moral development and personal responsibility; and finally to earn the citizenry's trust and respect in which we are honored to serve within Portsmouth and throughout the Commonwealth of Virginia.

Description of Services Provided

The Commonwealth Attorneys Office is responsible for prosecuting the City of Portsmouth's criminal offenders. This office prosecutes felony and most misdemeanor cases including Driving Under the Influence and Domestic Violence cases. This office also is responsible for fielding questions from the citizens of Portsmouth on criminal issues. The Office of the Commonwealth Attorney administers one grant program, the Victim/Witness program which provides direct service for criminal victims and witnesses. This grant provides funding for six full-time appointees. One attorney is dedicated to the prosecution of violent crimes against women.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	1,458,085	1,550,680	1,510,580	1,758,302
Allowances	367,957	367,970	387,970	484,252
Benefits	513,204	470,461	470,461	543,701
Other Operating Expenses	66,579	69,160	89,260	92,350
Internal Service Charges	78,506	105,831	105,831	101,872
	Net Budget	2,484,332	2,564,102	2,564,102
	Total Budget	2,484,332	2,564,102	2,564,102
	 	 	 	
	 	 	 	
	 	 	 	

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	2,484,332	2,564,102	2,564,102	2,564,102
	Total Funding	2,484,332	2,564,102	2,564,102
	 	 	 	
	 	 	 	
	 	 	 	

Strategic Goals

- * To effectively, aggressively, and expeditiously prosecute the City of Portsmouth's criminal purveyors ultimately fostering a crime free community.
- * To stem the rising tide of violent crime in the City of Portsmouth by building solid relationships with the police department and other law enforcement agencies.
- * To reach out to the Portsmouth citizens through civic leagues and other community outreach programs such as the Victim Witness Program.
- * To counsel the citizens about the department's activities and cooperative citizenry efforts to reduce violent crime in their community.
- * To continue to build Federal Authority relationships in an effort to more aggressively fight the City's ever pervasive drug problem.
- * Dedication of an attorney to concentrate on the prosecutions of crimes involving gang members

Outcomes and Accomplishments

Recognizing the direct impact the illegal drug trade has on violent crime and quality of life issues, this office has implemented a specialized illegal drug prosecution unit. Sentences for successful drug trafficking offense now equal or exceed federal sentences for like offenses.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Judicial
Sheriff**

Business Unit Mission Statement

The Sheriff is a constitutional officer elected for a term of four years. The mission of the Portsmouth Sheriff's Office is to serve and protect the citizens of Portsmouth with compassion, understanding, unquestionable integrity, total dedication, and genuine pride in our community and ourselves.

Description of Services Provided

The Portsmouth Sheriff's Office provides incarceration of adult offenders utilizing methods that protect public safety. It provides services and programs for inmates seeking assistance with the intent to reduce recidivism.

The Sheriff's Office provides a safe and secure environment for the Circuit Courts and the District Courts of the City of Portsmouth, ensuring that order and decorum is maintained during all court proceedings, and also provides timely service of all process received by the Portsmouth Sheriff's Office.

Other services provided are Ident-A-Kid, Kidwatch, TRIAD, Elder Watch, Project Lifesaver, Honor Guard, C.E.R.T., and a nationally recognized Scared Straight Program.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	5,772,476	6,475,007	6,475,007	6,666,017
Allowances	435,216	536,702	536,702	546,705
Benefits	2,002,972	2,293,227	2,293,227	2,334,451
Other Operating Expenses	2,212,934	2,323,331	2,323,331	2,398,427
Internal Service Charges	1,213,109	1,068,556	1,068,556	1,047,441
Net Budget	11,636,707	12,696,823	12,696,823	12,993,041
Total Budget	11,636,707	12,696,823	12,696,823	12,993,041

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	11,636,707	12,696,823	12,696,823	12,993,041
Total Funding	11,636,707	12,696,823	12,696,823	12,993,041

Strategic Goals

- * The City Jail will be operated in a safe, efficient and humane manner providing a safe custodial environment for those who are incarcerated.
- * The Sheriff and his deputies will continue to provide services to the City in an effort to advance the quality of life in the City of Portsmouth.
- * To work in conjunction with City Management to develop new programs and methodologies to improve the standard of living and reduce the tax burden on the citizens of Portsmouth.

Outcomes and Accomplishments

- * With limited resources and funding, and an aged Jail facility, which protects an average of over 400 inmates per day, the Sheriff's office has achieved an overall compliance rating of 100% from the Department of Corrections. In addition, the Portsmouth Sheriff's Office received a 100% compliance from the National Commission on Correctional Health Care for medical services supplied to the inmates.
- * The Sheriff's Office assists the City of Portsmouth by providing inmate work crews to help keep the City clean, which results in a substantial savings in tax dollars to residents and the City. The Sheriff's Office also provides inmates to work in various departments throughout the City, which also results in significant savings to the City. The inmates are non-paid workers.
- * The Portsmouth Sheriff's Office also assists with Project Lifesaver. The average recovery time in finding these individuals is less than 20 minutes.

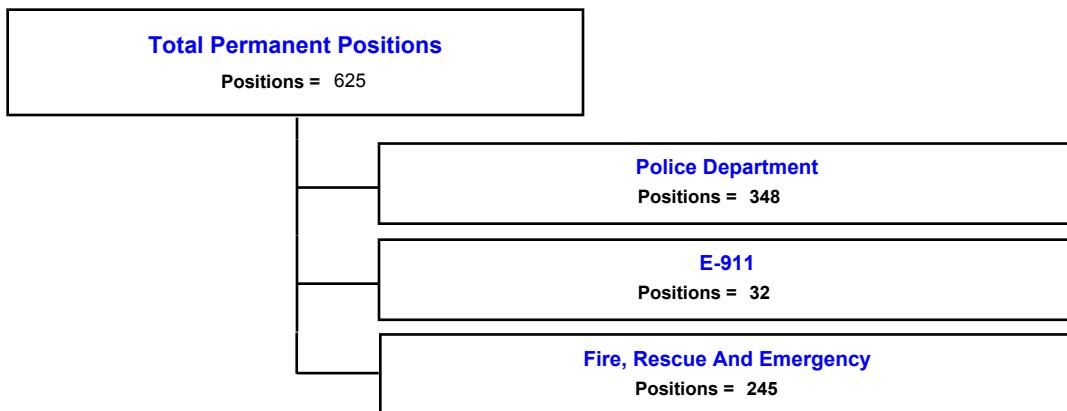
**City of Portsmouth
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**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Public Safety
Business Center Organizational Chart



City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Public Safety

Description of Services Provided

This business center includes the departments of Police, E-911, Animal Control and Fire, Rescue and Emergency Services which addresses citizenry protection. Services include the protection and security of all citizens to include community-policing efforts, the provision of efficient fire prevention, fire suppression, emergency medical care, hazardous material response and disaster preparedness services for the citizens of Portsmouth.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
E-911	1,899,699	2,100,189	2,100,189	2,008,489
Fire, Rescue And Emergency	26,838,201	26,671,721	26,671,721	27,118,514
Police Department	32,062,060	33,961,284	33,961,284	34,196,570
Total Budget	60,799,959	62,733,194	62,733,194	63,323,573

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	60,799,959	62,733,194	62,733,194	63,323,573
Total Funding	60,799,959	62,733,194	62,733,194	63,323,573

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Public Safety
Police Department**

Business Unit Mission Statement

The Portsmouth Police Department is dedicated to the protection and security of all people and, in partnership with our community, to providing quality public safety services while affording dignity and respect to every individual.

Description of Services Provided

The Portsmouth Police Department's authorized personnel strength consists of 263 sworn Police Officers, 25 Auxiliary Police Officers and 105 civilian employees who work diligently and conscientiously to provide extraordinary public safety services.

- *Answer calls for law enforcement services, respond to reports of criminal and non-criminal incidences, prevent, detect and deter crime. Arrest criminal offenders.
- *Maintain records of – personnel, arrest, criminal and non-criminal incidences.
- *Conduct criminal investigations.
- *Provide for traffic safety.
- *Provide and coordinate basic training – coordinate all training for new recruits and continued certification. Identify and provide for continued & remedial training needs.
- *Provide animal control services.
- *Enforce all local and state ordinances related to animal control and protection.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	15,767,384	16,534,418	16,516,418	16,464,445
Allowances	167,061	191,903	191,903	181,300
Benefits	10,688,213	11,682,965	11,682,965	11,856,606
Other Operating Expenses	1,245,519	1,416,914	1,434,914	1,548,861
Internal Service Charges	4,193,883	4,135,084	4,135,084	4,145,358
	Net Budget	32,062,060	33,961,284	33,961,284
	Total Budget	32,062,060	33,961,284	34,196,570

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	32,062,060	33,961,284	33,961,284	34,196,570
	Total Funding	32,062,060	33,961,284	33,961,284

Strategic Goals

- * Public Safety
- * Community Partnerships
- * Personnel Development
- * Resource Management
- * Technological Advancement

Outcomes and Accomplishments

The Department began the process of seeking accreditation through the Commission on Law Enforcement Accreditation for Law Enforcement Agencies (CALEA). Department members, in conjunction with a consultant, began this process by reviewing and updating all 136 existing policies and procedures. An inspection of all of the police facilities was conducted to include Property and Evidence Unit, the Forensic Services Unit, Police Dispatch, all holding areas and processing rooms, etc., for compliance with CALEA Standards. The Department's efforts to achieve national accreditation will continue into FY14.

A Video Journal of PPD Recruits outlining the training phase until the release from the Police Academy was developed and is used for recruiting purposes.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Public Safety

E-911

Business Unit Mission Statement

The Portsmouth Police Department is dedicated to the protection and security of all people and, in partnership with our community, to providing quality public safety services while affording dignity and respect to every individual.

Description of Services Provided

The E-911 Communications Center plays a vital role in the protection and preservation of lives and property in the City of Portsmouth through the rapid and coordinated deployment of emergency service units. This center is responsible for the planning, management, dispatching and control of radio communications for the Police Department, Fire Department, and Emergency Medical Services. The communication dispatchers are highly trained to handle requests for emergency services received from the citizens through the Emergency 911 telephone system.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	1,004,960	1,102,355	1,102,355	1,041,262
Benefits	399,210	455,540	455,540	430,847
Other Operating Expenses	9,563	31,766	31,766	31,766
Internal Service Charges	485,966	510,528	510,528	504,614
Net Budget	1,899,699	2,100,189	2,100,189	2,008,489
Total Budget	1,899,699	2,100,189	2,100,189	2,008,489

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,899,699	2,100,189	2,100,189	2,008,489
Total Funding	1,899,699	2,100,189	2,100,189	2,008,489

Strategic Goals

- * Public Safety
- * Community Partnerships
- * Personnel Development
- * Resource Management
- * Technological Advancement

Outcomes and Accomplishments

- * Improve and expand marketing efforts and branding of the department
- * Broaden and augment training opportunities to enhance professional development, competency, and capability
- * Expand recruiting efforts to maintain hiring of a qualified diverse workforce
- * Enhance Police communications effectiveness

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Public Safety
Fire, Rescue And Emergency**

Business Unit Mission Statement

The Mission of Portsmouth Fire, Rescue and Emergency Services is to proactively protect the lives and property of the citizens and visitors of the City of Portsmouth against fire, sudden medical emergencies, and natural or man-made disasters.

Description of Services Provided

The Portsmouth Fire Department provides a wide range of comprehensive emergency services including fire prevention and suppression, emergency medical services, hazardous materials response and mitigation, heavy and technical rescue, maritime incident response, emergency management and disaster planning, arson and environmental crime investigation and public education. The department is divided into 5 divisions to include Administration, Support Services, Operations, Emergency Medical Services, and Emergency Management. Together these divisions work diligently to provide safe, effective, caring services to the citizens of Portsmouth and its visitors.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	14,320,264	13,352,492	13,352,492	13,272,611
Allowances	140,880	189,202	189,202	138,900
Benefits	10,029,761	10,780,184	10,780,184	11,150,518
Other Operating Expenses	520,243	519,308	519,308	721,474
Internal Service Charges	1,827,052	1,830,535	1,830,535	1,835,011
Net Budget	26,838,201	26,671,721	26,671,721	27,118,514
Total Budget	26,838,201	26,671,721	26,671,721	27,118,514

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	26,838,201	26,671,721	26,671,721	27,118,514
Total Funding	26,838,201	26,671,721	26,671,721	27,118,514

Strategic Goals

During Fiscal Year 2014, the Portsmouth Fire, Rescue and Emergency will focus on five Strategic Categories: Communication, Health and Safety, Training, Technology and Organization Planning and Practices. Each category is significant to the strategic progression of the organization.

- * Communication: Communication addresses all aspects by which information is obtained, processed and utilized within the Portsmouth, Fire, Rescue and Emergency Services including internal and external sources.
- * Health and Safety: Health and Safety is to protect against risks to health or safety arising out of work related activities.
- * Training: Training is actions taken to enhance knowledge, skills and abilities to sustain optimal measureable performance.
- * Technology: Technology applies resources to improve and enhance service delivery.
- * Organization Planning & Practices: Identifies areas of quality management to enhance productivity through improved work procedures, practices, communications and accountability.

Outcomes and Accomplishments

- * Through a proactive approach to Fire Prevention, the Department achieved a rating of Zero Fire Deaths for FY2012.
- * Our Citizens' Fire Academy offered citizens with the opportunity to gain an inside look into their Fire Department. The participants experienced hands-on Firefighter training during their two-day training.
- * Students of the Youth Fire and EMS Academy enjoyed two weeks of fun filled hands-on fire and EMS training through sponsorship of Portsmouth Public Schools. The training was held at St. Julien's Creek and classroom sessions were at Churchland High School. Our main goal was to educate the group on Fire prevention and Recruitment.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

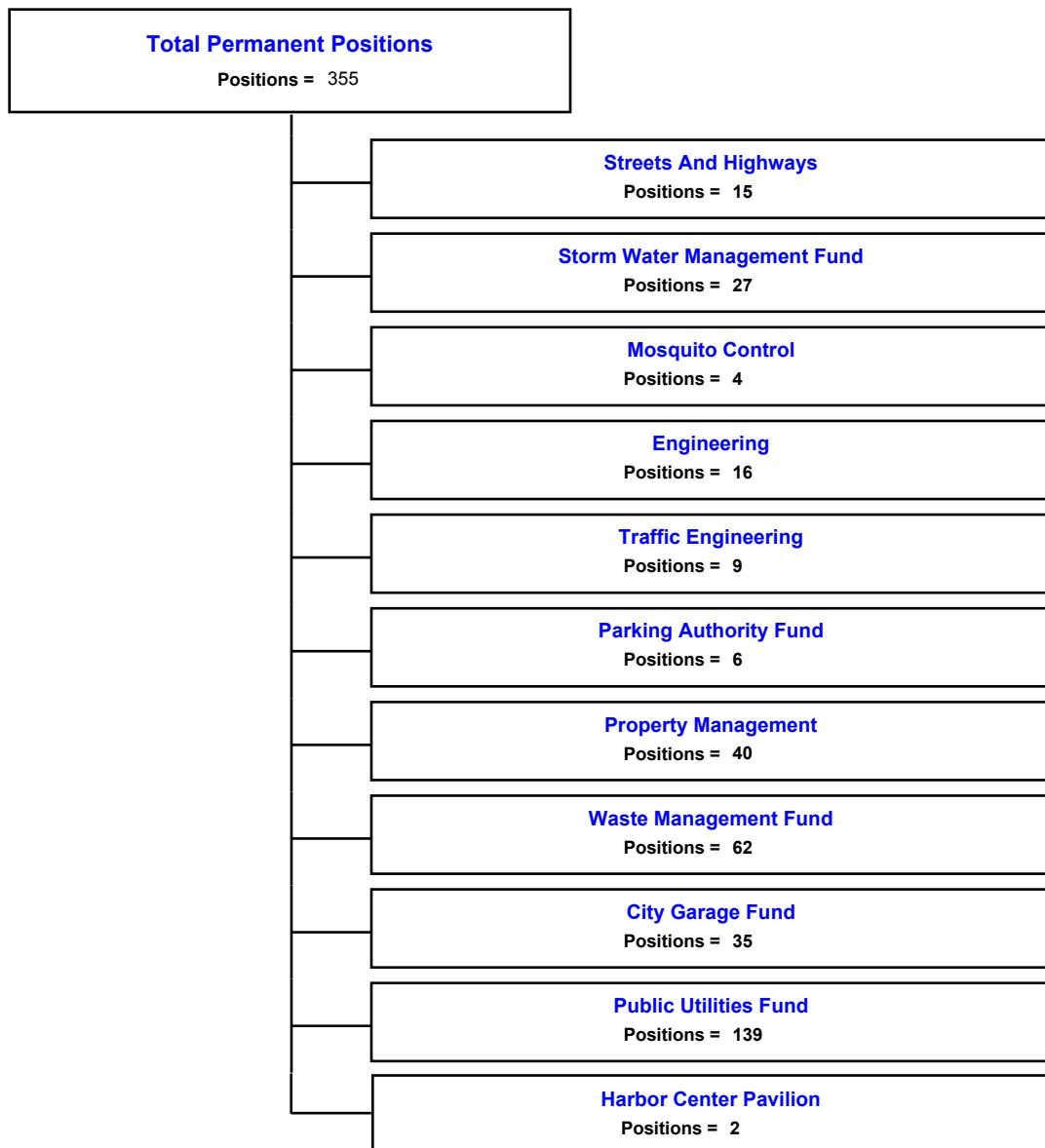
Public Works/General Services

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City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Public Works/General Services
Business Center Organizational Chart



City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Public Works/General Services

Description of Services Provided

Public Works consists of the divisions of Mosquito Control, Stormwater Management, Streets and Highways, Engineering, Traffic Engineering, Properties Management, Cemetery Perpetual Care and Public Utilities. Services provided include Integrated Mosquito Control Program, maintenance of city streets and alleys, management of construction and other infrastructure projects, cleaning and maintenance of city stormwater drainage system and management of facilities and properties in the City. The Stormwater Management Division also provides inspection programs for construction and other activities, and administers the city's Comprehensive Stormwater Management Plan to protect the environment and ensure compliance with state and federal environmental requirements.

Also included within Public Works is the Parking Authority, services provided include maintenance of various parking garages and meters; Waste Management, collection and disposal of waste and bulk materials as well as city sweeping; City Garage, coordination of the purchase and maintenance of vehicles and construction equipment; provision of maintenance and upkeep for the Harbor Center Pavilion; and the Cemetery Fund, provision of care for cemetery lots.

Public Utilities is responsible for Water Treatment & Distribution; Wastewater Collection and Conveyance and the Financial and Engineering Administration of these functions within Portsmouth and areas of Suffolk and Chesapeake. Public Utilities functions as an Enterprise Fund, solely supported through user charges, and absorbs all costs associated with its operations, including debt service, payments in lieu of taxes and return on investment to the City.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Cemetery Perpetual Care Fund	-	100,000	100,000	100,000
City Garage Fund	9,260,420	8,760,305	8,760,305	9,932,748
Engineering	1,140,105	1,420,171	1,420,171	1,361,549
Harbor Center Pavilion	398,208	352,780	352,780	350,135
Mosquito Control	301,921	442,107	442,107	484,794
Parking Authority Fund	1,539,839	1,686,516	1,686,516	1,486,026
Property Management	3,249,325	3,756,159	3,756,159	3,746,899
Public Utilities Fund	37,184,443	45,025,728	45,025,728	43,697,036
Rental Of Land	823,152	804,072	804,072	654,757
Storm Water Management Fund	5,256,873	7,511,148	7,511,148	8,511,148
Streets And Highways	3,288,463	3,240,320	3,240,320	3,493,214
Traffic Engineering	2,468,994	2,721,208	2,721,208	2,716,606
Utilities	2,261,358	2,174,500	2,174,500	2,699,500
Waste Management Fund	11,771,163	12,586,792	12,586,792	12,284,800
Total Budget	78,944,263	90,581,806	90,581,806	91,519,212

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	13,931,526	14,911,317	14,911,317	15,507,454
420 Stormwater Management Fund	5,256,873	7,511,148	7,511,148	8,511,148
500 Cemetery Fund	-	100,000	100,000	100,000
700 Public Utility Fund	37,184,443	45,025,728	45,025,728	43,697,036
740 Waste Management Fund	11,771,163	12,586,792	12,586,792	12,284,800
750 Portsmouth Parking Authority	1,539,839	1,686,516	1,686,516	1,486,026
800 City Garage Fund	9,260,420	8,760,305	8,760,305	9,932,748
Total Funding	78,944,263	90,581,806	90,581,806	91,519,212

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Public Works/General Services
Streets And Highways**

Business Unit Mission Statement

To enhance the quality of life and protect the public interest by effectively maintaining the City's streets and alleys to ensure safe passage for vehicular and pedestrian traffic in the City of Portsmouth.

Description of Services Provided

The Streets and Highways Division performs and coordinates maintenance activities within the City's rights of way. Services provided are:

- * Maintenance of pavement
- * Shoulder and alley maintenance
- * Maintenance of concrete infrastructure
- * Emergency operations
- * Administration services.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	359,250	480,124	480,124	479,191
Allowances	1,579	3,238	3,238	2,160
Benefits	226,969	283,704	283,704	283,863
Other Operating Expenses	2,140,297	1,842,078	1,842,078	2,092,078
Internal Service Charges	560,369	631,176	631,176	635,922
Net Budget	3,288,463	3,240,320	3,240,320	3,493,214
Total Budget	3,288,463	3,240,320	3,240,320	3,493,214

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	3,288,463	3,240,320	3,240,320	3,493,214
Total Funding	3,288,463	3,240,320	3,240,320	3,493,214

Strategic Goals

- * Develop a highly trained and safety-conscious workforce
- * Maintain working knowledge of current industry, work zone and safety standards and protocols
- * Keep apprised of new trends and methodologies and maintain certifications
- * Actively participate in efforts for citywide safety program and develop division specific safety program to address daily operations
- * Systematic approach to maintenance activities to ensure quality customer service
- * Utilize routine maintenance activities to identify and develop plans for long-term solutions to infrastructure problems
- * Promote increased coordination of projects and maintenance activities in the right of way to gain efficiencies and minimize interruptions.

Outcomes and Accomplishments

- * Paving schedule which included several major roads throughout the City.
- * Concrete improvements to include curbs, gutters, sidewalks, and handicapped ramps.
- * Maintain historic areas' brick sidewalks and seawall.

City of Portsmouth
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Public Works/General Services
Storm Water Management Fund

Business Unit Mission Statement

The mission of Public Works is to enhance the quality of life and protect the public interest by following sound environmental policies, ensuring applicable code compliance and effectively maintaining the City's infrastructure. The Stormwater Division is responsible for implementing the regulations of the Environmental Protection Agency (EPA) under the 1998 Amendments to the Clean Water Act which requires localities to develop and implement Stormwater Management and Erosion and Sediment Control Programs.

Description of Services Provided

- * Maintenance of Stormwater Infrastructure
- * Cave-in Repair Program
- * Storm Drain Rehabilitation
- * Ditch/Outfall Maintenance Program
- * Regulatory activities
- * Emergency Operations
- * Lake and Pond Management Program
- * Erosion and Sediment Control Program
- * Stormwater Management Program
- * Enforcement of Stormwater Ordinance

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	583,513	681,853	681,853	818,502
Allowances	6,397	10,796	10,796	6,480
Benefits	307,222	390,911	390,911	484,711
Other Operating Expenses	429,512	628,994	628,994	655,269
Internal Service Charges	330,227	280,978	280,978	265,002
Capital Outlay	-	532,400	532,400	451,000
Transfers	3,600,001	4,985,216	4,985,216	5,830,184
Net Budget	5,256,873	7,511,148	7,511,148	8,511,148
Total Budget	5,256,873	7,511,148	7,511,148	8,511,148

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
420 Stormwater Management Fund	5,256,873	7,511,148	7,511,148	8,511,148
Total Funding	5,256,873	7,511,148	7,511,148	8,511,148

Strategic Goals

- * Safely and efficiently control runoff
- * Systematic approach to maintenance activities to ensure quality customer service
- * Perform routine maintenance activities to identify and develop plans for long-term solutions to infrastructure problems
- * Develop a highly trained and safety-conscious workforce
- * Implement and support activities and programs to ensure compliance with Stormwater Permit and other regulatory requirements
- * Protect and enhance water quality in streams, ditches and stormwater lakes/ponds throughout the City.
- * Educate and involve the public.

Outcomes and Accomplishments

- * Obtained permits from Army Corps of Engineers allowing clean-up of approximately 50 outfalls in wetlands throughout the City.
- * Developing proactive approach to deal with maintenance of stormwater lakes and ponds.
- * Last year reached 45,168 residents with stormwater and pollution prevention education materials.
- * Continued comprehensive process to ensure City compliance with Chesapeake Bay TMDLs, new stormwater regulations and other mandates.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Public Works/General Services
Mosquito Control**

Business Unit Mission Statement

To use Integrated Pest Management techniques to monitor and control mosquito populations in the City of Portsmouth.

Description of Services Provided

The division's core services are trapping and identifying mosquitoes, conducting larval inspections and treatments, and truck fogging city streets. Major services include monitoring mosquito populations and treating their breeding habitat. Treatments directly impact the quality of life of citizens. The division is also tasked with responding to public health emergencies related to mosquito transmitted diseases.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	104,041	157,995	157,995	157,735
Benefits	52,519	71,391	71,391	71,002
Other Operating Expenses	94,258	152,618	152,618	193,975
Internal Service Charges	51,103	60,103	60,103	62,082
Net Budget	301,921	442,107	442,107	484,794
Total Budget	301,921	442,107	442,107	484,794

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	301,921	442,107	442,107	484,794
Total Funding	301,921	442,107	442,107	484,794

Strategic Goals

- Work to develop sustainable mosquito control practices.
- Reestablish a proactive surveillance driven control program.
- Find innovative solutions to eliminate or control mosquito breeding habitats.
- Reduce the need for adult aerial and truck pesticide applications.

Long Term:

- Develop prescriptive larval control actions based on rain fall, time of the year, and type of mosquito breeding habitat.

Short Term:

- Continue working with our federal partners (Army Corps of Engineers, Navy) in reducing mosquitoes around Craney Island.

Outcomes and Accomplishments

FY13 was an above average year for mosquito activity starting with a mild winter, above average rain fall, staff vacancies, above average mosquito virus activity including two human cases of mosquito transmitted disease (one Eastern Equine Encephalitis and one West Nile Virus). Truck fogged over 100,000 acres and aerial sprayed over 5,000 acres.

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Public Works/General Services
Engineering

Business Unit Mission Statement

The mission of the Department of Engineering and Technical Services is to enhance public safety and maintain/improve the City of Portsmouth's infrastructure by providing economical, responsive and effective engineering, surveying and project management support to city departments, developers, civic organizations and citizens.

Description of Services Provided

The Department of Engineering manages City roadways and building construction projects, reviews private development and subdivision site plans, investigates citizen concerns and provides various other technical services to both internal and external customers.

The City Surveyor handles Title and Deed research for property acquisition, preparation of plats and easements for City projects, and coordinates support for the City's mapping, aerial photography, survey control, and GIS system. In addition, the surveyor crew assists with construction projects.

Other responsibilities of the department involve the inspection of City projects, Rights-of-Way, and private development construction. The inspectors' work scope has expanded to include stormwater and erosion and sedimentation control inspections.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	701,684	865,384	865,384	803,112
Benefits	283,166	356,984	356,984	353,989
Other Operating Expenses	23,998	47,360	47,360	47,360
Internal Service Charges	131,257	150,443	150,443	157,088
Net Budget	1,140,105	1,420,171	1,420,171	1,361,549
Total Budget	1,140,105	1,420,171	1,420,171	1,361,549

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,140,105	1,420,171	1,420,171	1,361,549
Total Funding	1,140,105	1,420,171	1,420,171	1,361,549

Strategic Goals

- * Manage design and construction of the new Behavioral Health Services building.
- * Replace the portion of the Churchland Bridge carrying westbound lanes of High Street with a structure meeting current federal and VDOT standards and provides adequate bicycle and pedestrian accommodations.
- * Work with the Stormwater Division of the Department of Public Works to implement the new State Stormwater Program.

Outcomes and Accomplishments

- * Completion of the new Portwmouth Judicial Facility.
- * Completion of renovations to the Children's Museum of Virginia.
- * Established land boundaries of approximately 475 acres of water-shed properties adjacent to Lake Cohoon.

City of Portsmouth
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Public Works/General Services
Traffic Engineering

Business Unit Mission Statement

The primary mission of the Traffic Engineering Department is to provide effective and efficient traffic control systems and devices that maximize safety, quality, reliability, comfort and understandability, and minimize travel time, inconvenience, and expense for the traveling public and the taxpayers. We deliver quality customer service with a highly qualified and responsive team of professionals.

Description of Services Provided

- * Operation and maintenance of 120 signalized intersections.
- * Timing and optimization of signals through a central computer system and upgrade intersections. These upgrades have resulted in lower energy consumption, improved signal head visibility and better intersection operation.
- * Maintain an inventory of approximately 28,000 signs and over 870 miles of lane markings.
- * Utilize labor from the Prison Work Release program.
- * Fabricate, install, and maintain all signs in the City right-of-way, maintain pavement markings, manage temporary traffic controls for work in the right-of-way and collect traffic counts as needed.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	335,219	364,608	364,608	355,445
Allowances	6,194	9,711	9,711	5,400
Benefits	228,311	219,851	219,851	226,888
Other Operating Expenses	1,711,273	1,920,738	1,920,738	1,923,738
Internal Service Charges	187,998	206,300	206,300	205,135
Net Budget	2,468,994	2,721,208	2,721,208	2,716,606
Total Budget	2,468,994	2,721,208	2,721,208	2,716,606

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	2,468,994	2,721,208	2,721,208	2,716,606
Total Funding	2,468,994	2,721,208	2,721,208	2,716,606

Strategic Goals

- * Implement a traffic sign and pavement marking retroreflectivity management system and bring the city into compliance with federally mandated requirements through planned sign replacements and pavement remarking.
- * Modernize and standardize the City's traffic signal system for its 120 signalized intersections through a series of federal/state funded projects supported by the Hampton Roads Planning District Commission.
- * Pursue federal/state funding for road safety improvement projects through the submission of Highway Safety Improvement Program (HSIP) grant applications.
- * Pursue federal/state funding to resynchronize the City's traffic signal system along various major corridors to minimize travel times on a three year cycle.

Outcomes and Accomplishments

- * Using non-City funding, we have upgraded our central signal system along with remote communications to 30 intersections, deployed safety improvements at an additional 20 locations to include pedestrian enhancements, retimed more than 90 intersections, and replaced traffic signal lights with energy efficient LED bulbs.
- * Highway Safety Improvement Program (HSIP) Phase I (8 Locations) - Completed.
- * Signal System Phase I - Completed.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Public Works/General Services
Parking Authority Fund**

Business Unit Mission Statement

The Parking Authority will provide safe, efficient and attractive parking at reasonable rates for long-term, short-term, and special event parking in the Downtown Portsmouth Business District.

Description of Services Provided

The Portsmouth Parking Authority is responsible for the operation and maintenance of six parking garages, eight surface lots, and approximately 490 parking meters. The following services are provided:

- * Daily garage ticket sales
- * Supplementary parking enforcement in the Downtown Portsmouth area.
- * Special event parking, including concert events held at the Harbor Center Pavilion.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	283,945	363,294	363,294	358,959
Allowances	2,160	4,318	4,318	2,160
Benefits	132,281	94,319	94,319	97,828
Other Operating Expenses	343,007	397,112	397,112	393,926
Internal Service Charges	59,349	54,322	54,322	55,883
Debt Service	254,583	773,151	773,151	577,270
Capital Outlay	464,515	-	-	-
Net Budget	1,539,839	1,686,516	1,686,516	1,486,026
Total Budget	1,539,839	1,686,516	1,686,516	1,486,026

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
750 Portsmouth Parking Authority	1,539,839	1,686,516	1,686,516	1,486,026
Total Funding	1,539,839	1,686,516	1,686,516	1,486,026

Strategic Goals

- * Implementation of the Downtown Parking Master Plan.
- * Evaluate the existing parking decks and surface lots.
- * Provide support for certain City sponsored events.

Outcomes and Accomplishments

- * Installation of pay stations and signage in the new Judicial Facility parking lot.
- * Structural assessment of county street, City Hall and Harbor Street garages.
- * Completing 70% of the recommendation of the Downtown Parking Master Plan.

City of Portsmouth
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Public Works/General Services
Property Management

Business Unit Mission Statement

To provide the best municipal facilities for citizens to utilize at a cost that is competitive with the "best practice" private sector properties management firms.

Description of Services Provided

To provide building maintenance services and replacement to include, electrical, HVAC, plumbing, carpentry, painting and janitorial services. The division also operates a storeroom that provides janitorial supplies and other items used by City departments. The division primarily serves internal customers; however, external customers also benefit from these services. Logistical support is also provided for special events.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	1,294,301	1,391,642	1,391,642	1,291,588
Allowances	9,720	12,948	12,948	9,720
Benefits	530,850	602,399	602,399	579,086
Other Operating Expenses	1,089,316	1,404,170	1,404,170	1,510,200
Internal Service Charges	325,138	345,000	345,000	356,305
Net Budget	3,249,325	3,756,159	3,756,159	3,746,899
Total Budget	3,249,325	3,756,159	3,756,159	3,746,899

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	3,249,325	3,756,159	3,756,159	3,746,899
Total Funding	3,249,325	3,756,159	3,756,159	3,746,899

Strategic Goals

- * Continue work on Life Cycle Costing
- * Develop an improved training plan that addresses new opportunities to improve efficiencies
- * Update the division Facility Study to more accurately project future replacement needs.

Outcomes and Accomplishments

- * Continuously improving efficiencies in custodial service
- * Implemented a new work management/asset management software system
- * Successfully opened the new Portsmouth Judicial Center

Major Budget Variances

The opening of the new Portsmouth Judicial Center has caused Property Management Budget to increase slightly because the FY- 13 budget reflected a partial year of operation. In addition, the one year warranty on certain building systems will expire during the FY-14 budget year creating expenses that were not included in FY-13 due to warranties being in effect.

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Public Works/General Services
Utilities

Business Unit Mission Statement

To provide our customers with facilities that are energy efficient and environmentally friendly through a proactive effort by utilizing energy saving materials and technology whenever possible.

Description of Services Provided

The Utilities Division provides funding to cover the cost of electricity, natural gas, fuel oil, water service, sewage treatment and stormwater management for the City's municipal buildings and exterior facilities.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	2,261,358	2,174,500	2,174,500	2,699,500
Net Budget	2,261,358	2,174,500	2,174,500	2,699,500
Total Budget	2,261,358	2,174,500	2,174,500	2,699,500

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	2,261,358	2,174,500	2,174,500	2,699,500
Total Funding	2,261,358	2,174,500	2,174,500	2,699,500

Strategic Goals

- * Focus attention on educating City employees and the public about energy conservation
- .
- * Continue a program to upgrade lighting systems to energy efficient lamps and ballast.

Outcomes and Accomplishments

Decreased the overall cost per square foot for Utilities.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Public Works/General Services
Rental Of Land**

Business Unit Mission Statement

To negotiate and manage leases that provide quality office space at the most reasonable cost. To ensure that property owners adhere to the contents of the lease and provide services that are comparable to customers occupying City owned space.

Description of Services Provided

Management of leases to provide quality and efficient office space for city services.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	823,152	804,072	804,072	654,757
Net Budget	823,152	804,072	804,072	654,757
Total Budget	823,152	804,072	804,072	654,757
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	823,152	804,072	804,072	654,757
Total Funding	823,152	804,072	804,072	654,757

Strategic Goals

- * Insure owners are accountable for upholding the contents of the lease.
- * Renew all leases at least six months prior to the expiration date.
- * Insure payment of no higher than market rate for office space.
- * Minimize leased space by maximizing the use of City owned facilities

Outcomes and Accomplishments

- * Successfully re-negotiated all leases due for renewal.

City of Portsmouth
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Public Works/General Services
Waste Management Fund

Business Unit Mission Statement

To provide efficient and environmentally friendly waste removal and disposal using the most economical process available.

Description of Services Provided

To collect and dispose of household waste and bulk material for approximately 33,000 customers.

Sanitation: This work group provides once weekly collection to approximately 80% of the City's residential households based on an automated waste collection program. The remaining 20% are serviced through a semi-automated system. Yard waste is collected once weekly and disposed in the City owned and operated landfill. This unit also provides commercial waste collection in the Downtown Commercial District six days per week. An average of 56,000 tons of solid waste is collected and disposed of per year at the Southeastern Public Service Authority (SPSA). This work group also provides collection service to senior and disabled citizens as mandated by the Americans with Disabilities Act and special pickups are provided for move-ins and move-outs.

Bulk Refuse: Provide once weekly collection for 65,800 cubic yards of bulk material which is collected and disposed at the City owned Craney Island Landfill. In addition, for special clean-up projects, roll-off boxes are provided to City departments and civic groups for special and neighborhood clean-ups. In accordance with Federal mandates, prior to disposal, In addition to these services, to coordinate drop off recycling services, this unit collaborates with Tidewater Fiber and containers are pulled and dumped approximately 460 times. In FY-12, the citizens of Portsmouth recycled 520 tons of materials.

Landfill: Operation of the landfill for construction debris disposal, yard waste, tree limbs, and other bulk refuse. The landfill is only authorized for City collection crews and City approved construction project usage. An average of 76,000 cubic yards of debris was deposited at the landfill.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	2,060,276	2,275,628	2,275,628	2,156,871
Benefits	1,519,062	1,325,062	1,325,062	1,387,515
Other Operating Expenses	5,879,962	6,444,288	6,444,288	5,777,697
Internal Service Charges	1,559,663	1,580,594	1,580,594	1,526,141
Debt Service	47,664	961,220	961,220	729,296
Capital Outlay	704,536	-	-	707,280
Net Budget	11,771,163	12,586,792	12,586,792	12,284,800
Total Budget	11,771,163	12,586,792	12,586,792	12,284,800

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
740 Waste Management Fund	11,771,163	12,586,792	12,586,792	12,284,800
Total Funding	11,771,163	12,586,792	12,586,792	12,284,800

Strategic Goals

- * Develop and implement a curbside recycling program.
- * Maximize the life expectancy of the Craney Island Landfill.
- * Recycle 50% of all bulk waste collected.

Outcomes and Accomplishments

- * Consolidated all code enforcement with Neighborhood Quality Inspectors to improve enforcement.
- * Moved Street Sweeping Operations to the Stormwater Division to improve efficiency.
- * Created a comprehensive Request For Proposals to implement a full service recycling program
- * Reorganized existing staff to create a Recycling Coordinator.
- * Reorganized existing staff to create a Special Projects Coordinator who works with inmate work crews to enhance areas typically prone to illegal dumping.

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**Public Works/General Services
City Garage Fund**

Business Unit Mission Statement

The Fleet Management Division is dedicated to providing efficient and quality services to our customers. We strive to provide the best vehicles and equipment for specific needs while seeking to protect the environment and minimize fuel cost.

Description of Services Provided

The City Garage provides routine maintenance and repair to all vehicles within the City. The City Garage also manages the operation of the City Impound and collects all fees associated with towing, storage and administration of the impound. The City Garage also provides maintenance and repair to vehicles belonging to the Hampton Roads Regional Jail and the Portsmouth Redevelopment and Housing Authority.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	1,211,455	1,392,120	1,392,120	1,369,260
Allowances	13,293	32,384	32,384	10,800
Benefits	647,746	576,173	576,173	582,689
Other Operating Expenses	5,172,227	4,424,523	4,380,181	4,514,496
Debt Service	238,845	2,335,105	2,335,105	2,327,060
Capital Outlay	1,976,854	-	44,342	1,128,443
Net Budget	9,260,420	8,760,305	8,760,305	9,932,748
Total Budget	9,260,420	8,760,305	8,760,305	9,932,748

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
800 City Garage Fund	9,260,420	8,760,305	8,760,305	9,932,748
Total Funding	9,260,420	8,760,305	8,760,305	9,932,748

Strategic Goals

- * Continue the Vehicle Replacement Plan in order to minimize repair cost and increase reliability
- * Utilize technology to decrease parts inventory while increasing parts available to mechanics
- * Study alternative fuels and begin work on a long range plan to develop a "Green Fleet"
- * Come to an agreement with the School Board to provide maintenance and repair to both the yellow and white fleet.
- * Develop and implement a comprehensive training plan for employees

Outcomes and Accomplishments

- * Decreased parts inventory by 25%
- * Received Emergency Vehicle Technician certification for two employees who work on Fire and EMS equipment.
- * Improved working conditions for employees by creating a lunch/break room in the shop.

Major Budget Variances

The FY-14 budget reflects an increase in parts due to aging equipment that was not replaced during FY-13.

City of Portsmouth
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Public Works/General Services
Cemetery Perpetual Care Fund

Business Unit Mission Statement

The Cemetery Perpetual Care Fund is a permanent fund for the care of City owned cemeteries. Funding is provided for cemetery capital improvements from interest earnings and from burial fees collected during the fiscal year.

Description of Services Provided

The Cemetery Perpetual Care Fund is a permanent fund for the care of cemetery lots. It is used to account for cemetery lot sales, perpetual care payments and cemetery improvements. Per the City Code, a \$1 million reserve is required within the fund to support long-term care. Available funds are used for services including, but not limited to, drainage, lighting, fencing, signage, landscaping, roads and monument repair.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	-	100,000	100,000	100,000
Net Budget	-	100,000	100,000	100,000
Total Budget	-	100,000	100,000	100,000
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
500 Cemetery Fund	-	100,000	100,000	100,000
Total Funding	-	100,000	100,000	100,000

Strategic Goals

Implementation of the Cemetery Perpetual Care Master Plan for City owned Cemeteries to include Cedar Grove, Oak Grove and Olive Branch.

Outcomes and Accomplishments

The perpetual care fund had no projects last year.

City of Portsmouth
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Public Works/General Services
Public Utilities Fund

Business Unit Mission Statement

The Department of Public Utilities functions as the responsible steward of Portsmouth's water and wastewater assets. The Department plans, manages and operates a customer focused, efficient, safe and reliable water supply and wastewater collection system.

Description of Services Provided

The Department of Public Utilities is responsible for treating drinking water and maintaining the lines that deliver this water to Portsmouth and certain areas of Suffolk and Chesapeake. Public Utilities also maintains the sanitary sewer lines and sewage pumping stations which carry wastewater away from Portsmouth homes and businesses.

Programs/Services:

- * Water Treatment
- * Water Distribution
- * Wastewater Conveyance
- * Maintenance of Water/Wastewater System
- * Billings and Collections

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	4,133,042	4,838,651	4,718,651	5,007,104
Allowances	133,491	166,018	166,018	158,465
Benefits	2,505,358	2,125,977	2,125,977	2,280,140
Other Operating Expenses	9,362,913	13,253,821	13,373,821	12,259,461
Internal Service Charges	1,061,139	951,446	951,446	1,062,277
Debt Service	2,902,160	10,746,815	10,746,815	10,886,273
Capital Outlay	4,211,339	68,000	68,000	284,500
Transfers	12,875,000	12,875,000	12,875,000	11,758,816
Net Budget	37,184,443	45,025,728	45,025,728	43,697,036
Total Budget	37,184,443	45,025,728	45,025,728	43,697,036

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
700 Public Utility Fund	37,184,443	45,025,728	45,025,728	43,697,036
Total Funding	37,184,443	45,025,728	45,025,728	43,697,036

Strategic Goals

- * Maintain compliance with State and Federal Drinking Water Standards
- * Maintain fiscally prudent water and wastewater charges to insure a self-sustaining operation and meet all financial obligations.
- * Maintain unaccounted for water below the American Water Works Association's acceptable range of 10-15% of finished water production.
- * Pursue replacement of all water system meters with advance metering technology to improve efficiency and lower operating expenses.
- * Comply effectively and timely with the terms and conditions of the EPA's Regional Sanitary Sewer Overflow Consent Order.
- * Increase the pace of rehabilitating or replacing aging utility infrastructure in order to lower asset age, reduce maintenance and repair expense, and improve customer services.
- * Render billings in an accurate and timely manner.

Outcomes and Accomplishments

*Department continues to meet the deadlines set forth in the Regional Consent Order to eliminate sanitary sewer overflows (SSO).

*SSO Find and Fix Program - department identified and completed 40 projects in FY2012 identified as priorities found during the Sewer System Evaluation Study.

*A new \$5.1 million raw water pump station at the Lake Kilby Water Treatment was placed in service on January 9, 2012.

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Public Works/General Services
Harbor Center Pavilion

Business Unit Mission Statement

To insure that the Harbor Center Pavilion is the destination of choice for all concert-goers in the region.

Description of Services Provided

Provide maintenance and upkeep services to include lawn maintenance, after show cleanups, parking attendants and any other necessary services to ensure that the Harbor Center Pavilion remains a first class entertainment venue.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	68,787	63,467	63,467	65,673
Benefits	19,554	22,463	22,463	17,787
Other Operating Expenses	280,568	237,700	237,700	237,500
Internal Service Charges	29,299	29,150	29,150	29,175
	Net Budget	398,208	352,780	352,780
	Total Budget	398,208	352,780	350,135

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	398,208	352,780	352,780	350,135
	Total Funding	398,208	352,780	352,780

Strategic Goals

- * To improve the overall image of the facility and make the Harbor Center Pavilion a destination of choice for concert goers.
- * To develop a replacement reserve fund for capital inventory replacement
- * To improve the winterization process to minimize the effects of inclement weather on the facility.

Outcomes and Accomplishments

- * Remodeled the kitchen and dining area
- * Upgraded the VIP area to include remodeling the VIP concession area.

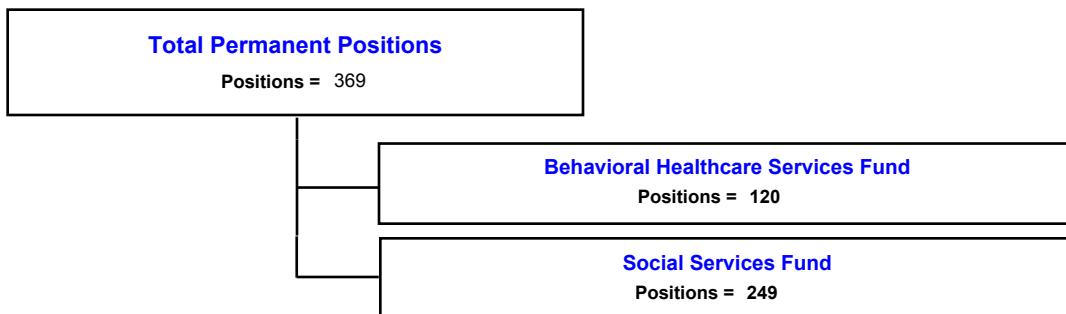
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**Public Health
Business Center Index**

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**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Public Health
Business Center Organizational Chart



**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Public Health

Description of Services Provided

This business center includes the departments of Public Health, Behavioral Healthcare Services, Social Services and the Office of Comprehensive Services. These departments are dedicated to promoting, protecting and preserving a healthy and safe community, provide Mental Health, Mental Retardation, Substance Abuse and Prevention Services to the citizens of Portsmouth and enhance the quality of life by promoting safety and self-sufficiency through agency programs and community partnerships.

- * Public Health - the Portsmouth Health Department provides health care services to the citizens of the City of Portsmouth.
- * Behavioral Health Services - a Community Services Board that provides community based mental health, intellectual disability, substance abuse and prevention programming to the residents of the City of Portsmouth.
- * Social Services Fund - promotes self-sufficiency, self-support, and self-esteem through financial assistance programs, intake services, child and family services, adult services employment services and volunteer services.
- * CSA Fund - Comprehensive Services for At-Risk Youth and Families is a locally administered state mandated program established provide and design services in response to the unique needs of youth and families and to increase interagency collaboration and family involvement in service delivery and management.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Behavioral Healthcare Services Fund	9,684,567	10,956,138	10,970,798	11,816,569
CSA Fund	3,384,502	7,666,467	7,666,467	5,302,029
Public Health Department	1,185,960	1,186,217	1,186,217	1,187,134
Social Services Fund	20,954,596	25,035,796	25,035,796	24,025,865
Total Budget	35,209,625	44,844,618	44,859,278	42,331,597

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,185,960	1,186,217	1,186,217	1,187,134
400 Behavioral Healthcare Svc Fund	9,684,567	10,956,138	10,970,798	11,816,569
410 Social Services Fund	20,954,596	25,035,796	25,035,796	24,025,865
415 Community Services Fund	3,384,502	7,666,467	7,666,467	5,302,029
Total Funding	35,209,625	44,844,618	44,859,278	42,331,597

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Public Health
Public Health Department**

Business Unit Mission Statement

The Portsmouth Health Department is dedicated to promoting, protecting and preserving a healthy and safe community.

Description of Services Provided

- * The Portsmouth Health Department (PHD) delivers critical and quality services to citizens throughout their lives. * PHD provides preventive, acute and chronic health services to pregnant women, to infants, teenagers, adults and geriatric populations.
- * PHD strives to keep food, water and other environmental conditions safe for Portsmouth citizens and visitors.
- * When public health emergencies arise -natural or man-made- PHD is well prepared to lead or to partner with public and private organizations to respond quickly and effectively.

PHD provides services at our 1701 High Street location and throughout the City reaching more than 19,000 individuals and engaging in 1,000 community-based services annually. Pursuant to statutory authority, PHD is a state agency, which operates in close partnership with the City of Portsmouth through a cooperative agreement delineating the basic public health services and any additional services based on identified challenges and available funds.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	1,174,979	1,174,979	1,174,979	1,174,979
Internal Service Charges	10,981	11,238	11,238	12,155
Net Budget	1,185,960	1,186,217	1,186,217	1,187,134
Total Budget	1,185,960	1,186,217	1,186,217	1,187,134

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,185,960	1,186,217	1,186,217	1,187,134
Total Funding	1,185,960	1,186,217	1,186,217	1,187,134

Strategic Goals

- * Decrease the incidence of communicable disease and health hazards in Portsmouth
- * Monitor our community environment for the development of significant public health threats and investigate/respond to such events on a timely manner.
- * Respond in a timely manner to any emergency impacting public health through preparation, collaboration, education and rapid intervention.
- * Provide effective leadership and support to all of Portsmouth's stakeholders and public health service providers.
- * Create a culture of preparedness among all Portsmouth residents, businesses and stakeholders in order to ensure an optimal response to any nature or man-made health threat to our community.

Outcomes and Accomplishments

- * Increased the number of women enrolled in WIC during the first trimester by 10% from 20 to 22.
- * Decreased the number of overweight children on the WIC program from by 5% from 163 to 154.
- * Increase the pregnant women on WIC by 5%, from 426 to 447.
- * Increase the number of breastfeeding infants on WIC by 8%, from 39 to 42.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Public Health
Behavioral Healthcare Services Fund**

Business Unit Mission Statement

The mission of the Portsmouth Department of Behavioral Healthcare Services is to promote independence, recovery, and positive human outcomes for those we serve, through excellence in the delivery of integrated Mental Health, Intellectual Disabilities, and Substance Abuse and Prevention services.

Description of Services Provided

The Portsmouth Department of Behavioral Healthcare Services (BHS) is a Community Services Board that provides mental health, intellectual disabilities, substance abuse, and prevention programming to residents of the City of Portsmouth within their communities. The department provides a comprehensive array of services (screening/evaluation, emergency services, case management, outpatient, day support, competency restoration, rehabilitation, opioid replacement, residential, early intervention, prevention) to approximately 4,000 individuals a year. The department is experiencing an increased demand for services in light of the current economy.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	4,111,000	4,938,960	4,938,960	5,115,816
Benefits	1,436,636	1,742,837	1,742,837	1,915,934
Other Operating Expenses	3,296,946	3,525,016	3,539,676	3,890,006
Internal Service Charges	466,317	393,975	393,975	419,463
Capital Outlay	18,318	-	-	120,000
Transfers	355,350	355,350	355,350	355,350
Net Budget	9,684,567	10,956,138	10,970,798	11,816,569
Total Budget	9,684,567	10,956,138	10,970,798	11,816,569
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Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
400 Behavioral Healthcare Svc Fund	9,684,567	10,956,138	10,970,798	11,816,569
Total Funding	9,684,567	10,956,138	10,970,798	11,816,569
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Strategic Goals

- * Measure and guide the agency's delivery of services to persons with co-occurring disorders within the framework of the Recovery System of Care measure.
- * Continue to work with community partners to develop a system of service that values recovery and the principles of self-determination.
- * Use a strategic planning approach to identify and pursue opportunities to improve effectiveness and efficiency, decrease costs, and increase revenue.
- * Increase satisfaction from participants, businesses and stakeholders.
- * Increase record documentation compliance through implementation of an Electronic Health Record and systematic auditing, training and in-service courses.
- * Implement State core values of recovery, resilience, and self determination by increasing consumers' participation in treatment planning.

Outcomes and Accomplishments

- * Successfully researched, purchased and implemented the Credible Electronic Health Record software program. This has resulted in BHS re-assuming billing and accounting responsibilities from the contracted billing company utilized since 2002 at considerable savings and much more functional clinical care documentation, record reviews, employee productivity and medical record management.
- * Collaborated with the Chesapeake Community Services Board and Bon Secours Maryview Medical Center in writing and being awarded a grant from the Department of Behavioral Health and Developmental Services to provide a sub-regional Drop Off Center at Maryview for CIT police to bring consumers for mental health services.

**City of Portsmouth
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**Public Health
Social Services Fund**

Business Unit Mission Statement

The Department of Human Services is committed to enhance the quality of life by strengthening families and individuals through comprehensive programs and community partnerships.

Description of Services Provided

The Department of Social Services (DSS) is a versatile agency that touches the lives of all citizens by providing programs and services that ensure the health and welfare of our citizens. The department provides services to individuals and families that enable them to be empowered, self-sufficient and gain the economic independence they deserve. With collaborative efforts of community and other organizations, comprehensive services are accessible to individuals and families in need.

Specific services include benefit assistance and programs, case management, childcare assistance, labor force and youth development. In addition to services listed above, this agency provides, adoption services, adult and child protective services, custodial and non-custodial foster care, transitional support and utility assistance.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	7,250,908	8,449,122	8,449,122	8,629,934
Allowances	16,836	39,941	39,941	16,200
Benefits	3,280,328	3,904,993	3,904,993	4,219,880
Other Operating Expenses	9,683,156	11,893,411	11,843,411	10,408,991
Internal Service Charges	723,369	680,007	680,007	682,538
Capital Outlay	-	68,322	118,322	68,322
Net Budget	20,954,596	25,035,796	25,035,796	24,025,865
Total Budget	20,954,596	25,035,796	25,035,796	24,025,865

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
410 Social Services Fund	20,954,596	25,035,796	25,035,796	24,025,865
Total Funding	20,954,596	25,035,796	25,035,796	24,025,865

Strategic Goals

- * Ensure Portsmouth citizens have their basic human needs met timely and accurately.
- * Assure that citizens receiving services contribute to their family's economic independence.
- * Provide protective and preventative support to individuals and families who are at risk of violence and dependence.
- * Encourage and advocate programs and services to enhance the quality of life and to protect those citizens that are not self-sufficient.
- * Improve accuracy and timeliness of data entry and fiscal reporting.
- * Develop and increase a quality workforce by promoting employment training and professional growth.

Outcomes and Accomplishments

- * Adult Services Program - hosted several events to raise awareness of abused, neglected individuals as well as exploited elderly and disabled individuals in our community.
- * Benefits Programs (Eligibility) - approved over 1200 elderly/disabled homeowners for real estate tax relief exemption plus 440 homeowners approved for real estate tax freeze.
- * Child Care Program - Childcare Subsidy Program enabled 400 families to work or attend school to promote self sufficiency.
- * Employment Services - Department of Social Services hosted a job fair that consisted of 39 employers and over 740 jobs applicants who were pursuing employment; agency effectively assisted clients in obtaining social security disability due to physical and mental barriers.
- * Foster Care - closure provided to 41 foster care cases due to reunification and emancipation.
- * Services Intake - provided utility and rent/mortgage assistance to 40 clients totaling \$9,831 via Emergency Food.
- * Shelter program grant - served over 2700 residents of Portsmouth via Medication Access Program.

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**Public Health
CSA Fund**

Business Unit Mission Statement

To manage a system of services which provides activities targeted for special education youth, foster care prevention and residential special education programs.

Description of Services Provided

The Comprehensive Services Program for At-Risk Youth and Families (CSA) is a locally administered state mandated program established to ensure preservation of families and provide appropriate services in the least restrictive environment. The purpose of this program is to provide and design services in response to the unique needs of youth and families and to increase interagency collaboration and family involvement in service delivery and management. The coordination of services provides communities flexibility in the use of funds as well as authority for program and fiscal decision making.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	3,384,502	7,666,467	7,666,467	5,302,029
Net Budget	3,384,502	7,666,467	7,666,467	5,302,029
Total Budget	3,384,502	7,666,467	7,666,467	5,302,029

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
415 Community Services Fund	3,384,502	7,666,467	7,666,467	5,302,029
Total Funding	3,384,502	7,666,467	7,666,467	5,302,029

Strategic Goals

- * To keep families together and to provide services within the community whenever possible.
- * Children and youth served will be placed in the least restrictive environment while providing high quality, cost effective services.
- * To increase family involvement in child-centered service delivery and management while raising the percentage of families reporting satisfaction with the services.

Outcomes and Accomplishments

- * There were 227 individuals/families who received CSA funded services.
- * CSA expenditures totaled \$4.18 million for services provided to children and families.
- * Average cost per child was \$18,409.

Best practices in child welfare dictate that no more than 10% of foster care placements should be made into congregate care. Most youth benefit from being part of a family environment close to their home community. Portsmouth averaged only 4.1% congregate care placements during FY2012, well below the national average of 18% and the state average of 14.75%, reflecting the efforts to place children in the more beneficial family environments.

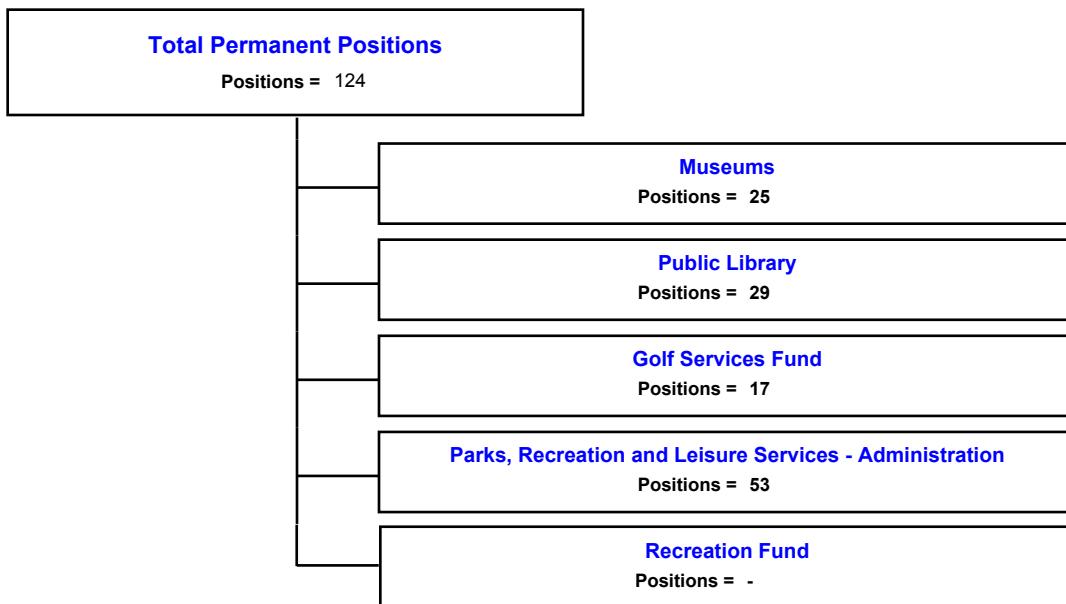
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**Parks, Recreation, and Cultural
Business Center Index**

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**Parks, Recreation, and Cultural
Business Center Organizational Chart**



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Parks, Recreation, and Cultural

Description of Services Provided

The Parks, Recreation and Cultural business center includes the departments of Parks, Recreation and Leisure Services, Museums, Golf and the Public Library (to include the Law Library) which addresses the City's recreational, educational and cultural needs. Services provided include educational exhibits, access to a comprehensive collection of library materials, excellent golf facilities and coordinated programs, and high quality recreation programs and facilities for use by the citizens of Portsmouth.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Golf Services Fund	2,218,730	2,570,831	2,570,831	2,623,588
Law Library Fund	26,411	31,026	31,026	31,026
Museums	1,853,599	1,774,178	1,774,178	1,764,811
Parks, Recreation and Leisure Services - Administration	3,597,911	4,042,235	4,042,235	4,069,853
Parks, Recreation and Leisure Services - Parks	1,573,874	1,953,354	1,953,354	2,096,514
Parks, Recreation and Leisure Services - Recreation	253,316	359,460	359,460	359,460
Public Library	2,095,724	2,284,466	2,284,466	2,209,126
Recreation Fund	657,495	600,000	600,000	640,437
Total Budget	12,277,060	13,615,550	13,615,550	13,794,815

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	9,374,424	10,413,693	10,413,693	10,499,764
405 Public Law Library Fund	26,411	31,026	31,026	31,026
440 Recreation Fund	657,495	600,000	600,000	640,437
720 Golf Fund	2,218,730	2,570,831	2,570,831	2,623,588
Total Funding	12,277,060	13,615,550	13,615,550	13,794,815

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**Parks, Recreation, and Cultural
Museums**

Business Unit Mission Statement

To provide the citizens of Portsmouth, Hampton Roads, the Commonwealth of Virginia, and beyond, high quality educational and cultural experiences in the arts, humanities, and the sciences.

Description of Services Provided

The Department of Museums provides high quality educational and cultural experiences in the arts and humanities through exhibitions, programs, events and the collections. The Department:

- * manages four museums: Children's Museum of Virginia, Portsmouth Art and Cultural Center, Portsmouth Naval Shipyard Museum and the Lightship PORTSMOUTH Museum.
- * works collaboratively with the Portsmouth Public Schools to operate the Beazley Planetarium and provides planetarium programming and focused based programs for Portsmouth Public School students grades K-6. Programming is also provided for other regional schools and the general public.
- * oversees the preservation and restoration of the city's monuments.
- * operates three museum shops which help support museum operations.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	1,090,387	1,097,160	1,097,160	1,081,326
Benefits	353,964	355,004	355,004	338,030
Other Operating Expenses	319,946	246,174	246,174	246,174
Internal Service Charges	89,302	75,840	75,840	99,281
Net Budget	1,853,599	1,774,178	1,774,178	1,764,811
Total Budget	1,853,599	1,774,178	1,774,178	1,764,811

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,853,599	1,774,178	1,774,178	1,764,811
Total Funding	1,853,599	1,774,178	1,774,178	1,764,811

Strategic Goals

- * To provide environmentally correct, properly documented and informative presentation of all collections-permanent and loaned-in accordance with the American Alliance of Museums' standards.
- * To engage the visitors in learning by presenting educational and cultural programs that enriches their knowledge of the arts, science and history.
- * To create and offer quality permanent and changing exhibitions, which support the educational and cultural mission of the Department of Museums.
- * To provide a friendly, safe and appealing environment that will create an informative and memorable experience for the visitors to the Portsmouth Museums.
- * To position the Portsmouth Museums as a destination of choice.
- * To provide appropriate measures to ensure the safety and security of the people, collections, and facilities. To provide an effective program for the care and long-term maintenance of the sites.
- * To be good stewards of the museums resources and committed to public accountability and transparency.

Outcomes and Accomplishments

- * The Portsmouth Naval Shipyard Museum received a grant from the Institute of Museum & Library Services for the Purchase of customized shelving for a portion of their collection
- * The Beazley Planetarium re-opened in October 2011 after an upgrade to its systems which was generously made possible by the Beazley Foundation.
- * After re-opening the Children's Museum in May 2011, memberships increased 500%.

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**Parks, Recreation, and Cultural
Public Library**

Business Unit Mission Statement

To offer access to a comprehensive collection of materials, in a safe and appealing environment, to encourage social, economic, cultural, and intellectual growth and through the careful use of resources and a knowledgeable staff, the Library will contribute to the overall quality of life and meet the ever-changing needs of the citizens of Portsmouth. The Portsmouth Public Library will accomplish this by encouraging an atmosphere of lifelong learning through traditional library services and emerging technologies, and will continue to be a relevant part of our community.

Description of Services Provided

Portsmouth Public Library has a knowledgeable, well-trained, courteous and highly qualified staff to serve and assist patrons in the use of library resources and technology. The Library provides the following core services that meet the needs and desires of our citizens: access to media; basic literacy; commons area & leisure services; community referral & government information; early literacy; local history & genealogy; and the law library.

Serving our community with access to media in a variety of formats including print, audio, video, and electronic. The Library houses a comprehensive collection of materials, downloadable eBooks, free programming for all ages, in addition to computer and Internet access.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	1,129,143	1,246,105	1,246,105	1,236,174
Benefits	457,100	499,910	499,910	480,902
Other Operating Expenses	329,329	367,256	367,256	367,256
Internal Service Charges	180,152	171,195	171,195	124,794
Net Budget	2,095,724	2,284,466	2,284,466	2,209,126
Total Budget	2,095,724	2,284,466	2,284,466	2,209,126

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	2,095,724	2,284,466	2,284,466	2,209,126
Total Funding	2,095,724	2,284,466	2,284,466	2,209,126

Strategic Goals

- * Provide library facilities that meet or exceed the information needs and desires of our citizens.
- * Explore and implement new technologies that follow Bold New Directions in providing information to the citizens of Portsmouth.
- * Provide a current, balanced, and culturally diverse collection of materials and information in various formats, periodically surveying patrons about their wants and needs.
- * Offer a level of customer service that meets or exceeds the Library's Customer Service Policy.
- * Provide programs to challenge the minds and imaginations of young people and adults and inspire them to develop the skills, passions, and interests that will help them succeed in school and the world of work.

Outcomes and Accomplishments

- * Re-opened the newly renovated and refurbished Main Library in June 2012 after it had been destroyed by intentional fire.
- * Hosted the VLA Conference for the second consecutive year, enjoying higher participation from the previous year with over 500 library professionals and para-professionals in attendance.
- * Installed RFID (Radio Frequency IDentification) technology at the Main Library, completing the Library's goal of bringing improved service delivery in the circulation of materials and the collecton of fines and fees.

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**Parks, Recreation, and Cultural
Law Library Fund**

Business Unit Mission Statement

To ensure that current and accurate legal resources are accessible to the general public, local business owners, members of the legal profession and the courts, for the research and practice of law.

Description of Services Provided

The Law Library maintains the City, State and Federal Code publications, along with specialized state resources which assist patrons with individual research of legal matters. The Law Library offers Westlaw Patron Access Online Services and Nolo self-help publications.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	26,411	31,026	31,026	31,026
Net Budget	26,411	31,026	31,026	31,026
Total Budget	26,411	31,026	31,026	31,026

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
405 Public Law Library Fund	26,411	31,026	31,026	31,026
Total Funding	26,411	31,026	31,026	31,026

Strategic Goals

- * To provide more access to these specialized resources to the patrons who need them.

Outcomes and Accomplishments

The law library has been relocated within the renovated part of Main Library, providing better access throughout operating hours.

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**Parks, Recreation, and Cultural
Golf Services Fund**

Business Unit Mission Statement

For all citizens and golf course patrons, the City is committed to providing excellent golf facilities and a comprehensive, coordinated golf program. This includes course access, instruction, education, and competition. The mission will be accomplished within the established economic guidelines and City of Portsmouth constraints.

Description of Services Provided

The Golf Fund provides overall policy management of the golf course, tournament bookings, interpretation of golf rules for tournament players, monitoring of the food service contracts for all course operations, oversight of the maintenance, upkeep and improvements to both The Links at City Park and Bide-A-Wee Golf Course, and assures proper revenue collection and accountability.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	567,825	634,692	634,692	637,948
Benefits	309,904	245,128	245,128	283,383
Other Operating Expenses	837,265	943,953	943,953	943,953
Internal Service Charges	76,525	74,441	74,441	77,341
Debt Service	281,642	672,617	672,617	680,963
Capital Outlay	145,569	-	-	-
Net Budget	2,218,730	2,570,831	2,570,831	2,623,588
Total Budget	2,218,730	2,570,831	2,570,831	2,623,588

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
720 Golf Fund	2,218,730	2,570,831	2,570,831	2,623,588
Total Funding	2,218,730	2,570,831	2,570,831	2,623,588

Strategic Goals

- * Maintain the condition of the golf course at a 4 1/2 Star rating within the constraints of the approved budget.
- * Maintain an up-to-date e-mail list of local golfers to better communicate golf tournaments and specials.
- * Increase the number of rounds played by increasing the number of golf tournaments booked at our courses.
- * Improve advertisement to the public about the availability of the Pavilion for weddings, parties, etc.

Outcomes and Accomplishments

- * Jr. Golf program with over 250 youth learning the basics of golf and golf etiquette
- * Hosted over 140 golf outing including the Bon Secours Maryview Foundation tournament that raised over \$50,000 for the Foundation.
- * Hosted the oldest continuously run tournament in the U.S. - the 85th Annual Portsmouth City Amateur - rated the best tournament in the state.
- * Hosted the 5th Annual "Local Legends on the Links" tournament sponsored by B. J. & Justin Upton. They collected thousands of dollars for charity.

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**Parks, Recreation, and Cultural
 Parks, Recreation and Leisure Services - Administration**

Business Unit Mission Statement

To enhance the quality of life of the community by providing attractive parks and open spaces that foster community pride and enjoyment; well-balanced recreation opportunities that encourage an active lifestyle; and community focused programs that contribute to the positive development of youth, adults and families through involvement, partnership and collaboration with citizens and community organizations. Our vision for the City is that it becomes the healthiest place to live in Hampton Roads.

Description of Services Provided

The Administrative Division is responsible for support of all operational divisions of the department. This includes overseeing the operating budget, accounts receivable, accounts payable, payroll, coordinating capital improvement projects, personnel management, grant administration and policy development.

This Administration Division Business Unit also includes:

- * Full and part-time salaries for all Administrative, Recreation and Parks Division staff
- * Special events supported by the Department including the UMOJA Festival, Olde Towne Holiday Music Festival, Seawall Music Festival, the Cock Island Race, July 4th Fireworks, and Memorial Day Parade.
- * Annual contributions to the Hoffler Creek Wildlife Foundation and the Portsmouth Invitational Tournament.
- * Administration of Parks incentive fund grants as approved by the Parks & Recreation Commission
- * Oversight of the Virginia Cooperative Extension Services contract. The Virginia Cooperative Extension is a collaborative agreement between the City of Portsmouth and Virginia Tech to provide horticultural education programs; food, nutrition and health educational programs and 4-H/youth development programs.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	2,095,057	2,321,201	2,321,201	2,359,304
Allowances	3,240	3,236	3,236	3,240
Benefits	908,773	1,029,515	1,029,515	1,018,724
Other Operating Expenses	311,344	407,777	407,777	407,777
Internal Service Charges	279,497	280,506	280,506	280,808
	Net Budget	3,597,911	4,042,235	4,042,235
	Total Budget	3,597,911	4,042,235	4,069,853

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	3,597,911	4,042,235	4,042,235	4,069,853
	Total Funding	3,597,911	4,042,235	4,069,853

Strategic Goals

To provide proactive leadership that partners with community user groups and community organizations to enhance and develop new amenities in parks and open space. To partner with the Parks and Recreation Commission on the implementation of Incentive Fund projects to help community groups make improvements to parks and open spaces across the City. Also, to maintain a strong relationship with Virginia Tech and the Virginia Cooperative Extension Service, and provide operational and fiscal oversight to the Department of Parks, Recreation and Leisure Services.

Outcomes and Accomplishments

- * Publication of a Department Newsletter instead of a brochure to provide the same information but at a lower cost.
- * 5 full-time staff attended the Tri-State Camp Conference to obtain the skills and training to conduct camp training for all Spring Break & Summer Camps.
- * The date change for the Umoja Festival from September to Memorial Day Weekend, record numbers in attendance.

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**Parks, Recreation, and Cultural
 Parks, Recreation and Leisure Services - Parks**

Business Unit Mission Statement

To enhance the appearance and livability of the City by providing opportunities for citizens and visitors to enjoy safe and attractive parks, playgrounds, athletic facilities, street and park trees, special events, school and public grounds, and gateway corridors. The Parks Division also provides comprehensive logistical support for special programs and events and enhances community quality and livability by the encouragement of programs to clean up and beautify neighborhoods and gateways throughout the City.

Description of Services Provided

Core services for the Parks Division include mowing and grounds care, landscape maintenance, tree care services, athletics and recreation maintenance, recreation and special event support, emergency snow and ice removal, accounting and budget, and contract administration.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	18,507	14,280	14,280	14,280
Benefits	870	-	-	-
Other Operating Expenses	1,027,763	1,370,320	1,370,320	1,519,707
Internal Service Charges	526,734	568,754	568,754	562,527
	Net Budget	1,573,874	1,953,354	1,953,354
	Total Budget	1,573,874	1,953,354	2,096,514
	1,573,874	1,953,354	1,953,354	2,096,514

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,573,874	1,953,354	1,953,354	2,096,514
	1,573,874	1,953,354	1,953,354	2,096,514

Strategic Goals

To maintain high quality parks, recreation amenities, athletic facilities and open space, as well as improve the appearance of public grounds and gateway corridors, and provide coordinated comprehensive and efficient logistical support for City-wide events. The Parks Division partners with the Engineering and Public Works Departments to implement innovative ways to protect trees and to reduce the number of live trees that need to be removed for infrastructure repairs.

Long term goals for the Parks Division include developing a balanced system of parks, recreation amenities, athletic facilities and open space to meet the needs of the community, as well as empowering and educating citizens to improve the quality and livability of the City of Portsmouth.

Outcomes and Accomplishments

- * The return of Pokey Smokey II train at City park - back on track.
- * Opening of the Westbury Splash Park
- * Opening of Phase I of Paradise Creek Park

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**Parks, Recreation, and Cultural
Parks, Recreation and Leisure Services - Recreation**

Business Unit Mission Statement

To provide well-balanced recreation opportunities that encourage an active lifestyle; and community focused programs that contribute to the positive development of youth and families through involvement, partnership and collaboration with citizens and community organizations.

Description of Services Provided

The Recreation Division is responsible for the operation and programming of six Recreation Centers, the Senior Station, City Park and the Cavalier Manor Swimming Pool. Recreation also coordinates programming at the City's numerous athletic fields. The division provides programs and activities in youth and adult athletics, aquatics, youth after-school programs, therapeutic recreation programs, senior citizens programs, special events, youth summer programs and a variety of other activities for citizens of all ages.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	-	17,746	17,746	17,746
Other Operating Expenses	215,312	295,507	295,507	295,507
Internal Service Charges	38,004	46,207	46,207	46,207
Net Budget	253,316	359,460	359,460	359,460
Total Budget	253,316	359,460	359,460	359,460

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	253,316	359,460	359,460	359,460
Total Funding	253,316	359,460	359,460	359,460

Strategic Goals

The goals of the Recreation Division are to establish partnerships with leisure agencies and to insure the best utilization of fiscal resources in order to provide quality recreational opportunities to the citizens of Portsmouth; to research and pursue funding sources through foundations and grant organizations in order to provide broader leisure opportunities for the citizens of Portsmouth without direct cost; to provide recreational programs which promote an active lifestyle, encouraging participation in recreational or leisure activities and events; and to continue working in conjunction with the Portsmouth Public Schools to continue providing and increasing participation in the "6 to Six" before and after school program. The program is in 15 Elementary Schools throughout the city.

Outcomes and Accomplishments

- * The After School Hot Meal Food Program offers thousands of hot meals to children after school at City recreation centers and eleven 6 TO SIX before and and care school sites. Funding is provided for this program through USDA. The program consists of meals as well as educational and recreational components.
- * The USDA Summer Food Program partnered with the faith-based community, private agencies, elementary schools, and City recreation facilities to provide thousands of meals (breakfast and lunch) at 43 different locations during the summer months.
- * The Recreation Division also participates in the following special events: UMOJA Festival, Olde Towne Holiday Music Festival, Echoes of Joy, Portsmouth Invitational Tournament, Youth Expo, Memorial Day Parade, Seawall Music Festival and the Cock Island Race.
- * Started several new programs that are funded through CDBG grant funds, "InChEER vention, Healthy & Wellness Program, Mobile Kids Feeding Program and to continue providing transportation for our seniors.

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**Parks, Recreation, and Cultural
Recreation Fund**

Business Unit Mission Statement

The mission of the "6 to Six" before and after school program is to provide educational and recreational activities for children ages 5 through 12 at the City's elementary schools.

Description of Services Provided

The Recreation Fund is the depository for revenues and expenses associated with the "6 to Six" before and after school programs at elementary schools. The program is fee based and all expenses are covered by charges to the participants. The program provides activities before school from 6:00 a.m. to 9:00 a.m. and after school from 3:00 p.m. to 6:00 p.m.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	252,069	125,000	125,000	199,968
Benefits	19,284	9,085	9,085	15,298
Other Operating Expenses	346,142	379,697	379,697	425,171
Transfers	40,000	86,218	86,218	-
Net Budget	657,495	600,000	600,000	640,437
Total Budget	657,495	600,000	600,000	640,437

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
440 Recreation Fund	657,495	600,000	600,000	640,437
Total Funding	657,495	600,000	600,000	640,437

Strategic Goals

To offer before and after school care for children at elementary schools, providing supervised care with tutoring and educational activites geared toward the state Standards of Learning (SOL). An additional goal is to provide physical activity in order to improve health and fitness.

Outcomes and Accomplishments

- * Enrollment increased every school year.
- * Parents of children with special needs are being accommodated with child care in an inclusive environment outside of the classroom setting.
- * Increase in students' test scores and overall averages
- * More homework and tutorial assistance has been provided through this program.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Community and Economic Development

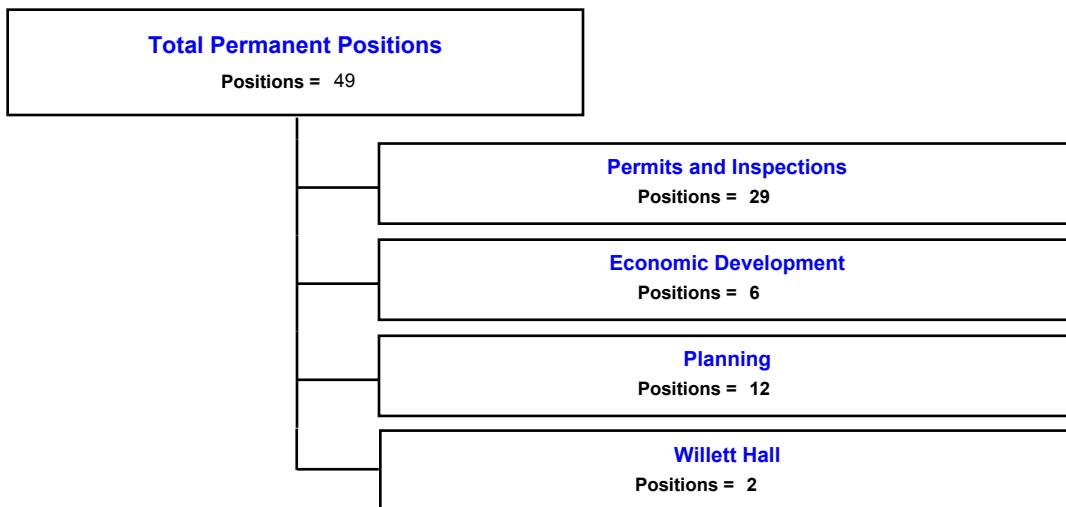
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**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Community and Economic Development

Business Center Organizational Chart



City of Portsmouth
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Community and Economic Development

Description of Services Provided

This business center includes the departments of Economic Development, Permits and Inspections, and City Planning which address the City's overall development, marketing, and planning needs. Services provided include the enforcement of the Commonwealth of Virginia's Building codes and assigned local regulations, coordination of new programs to promote new business development and the maintenance of existing businesses, and the provision of support for programs and activities related to the physical development and use of land in the City. Also included in this section is Willett Hall, Community Development Block Grant, and HOME Partnership Programs.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Community Planning and Development Program	-	1,958,877	1,958,877	1,432,498
Economic Development	701,960	923,623	923,623	885,291
New Port Community Development Authority	1,242,976	1,022,642	1,022,642	1,019,903
Permits and Inspections	2,307,488	2,505,798	2,505,798	2,399,958
Planning	1,491,845	1,691,367	1,819,267	1,618,615
Willett Hall	224,040	386,866	386,866	309,678
Total Budget	5,968,308	8,489,173	8,617,073	7,665,943

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	4,501,292	5,120,788	5,248,688	4,903,864
435 Willett Hall Fund	224,040	386,866	386,866	309,678
630 New Port Community Development Authority	1,242,976	1,022,642	1,022,642	1,019,903
910 Community Development	-	1,958,877	1,958,877	1,432,498
Total Funding	5,968,308	8,489,173	8,617,073	7,665,943

City of Portsmouth
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Community and Economic Development
Permits and Inspections

Business Unit Mission Statement

Our mission is to administer and enforce the Virginia Uniform Statewide Building Code and its related laws and ordinances as mandated by state and local regulations. The Department will endeavor to provide services in a professional, courteous, and timely manner, as well as provide efficient response to citizen concerns and requests for information.

Our business is to enforce the code in a fair and equitable manner while providing for consumer protection, public safety, sustainable new construction, and preservation of the city's neighborhoods and historic character. Through fair and equitable enforcement of the code, adhering to our core values of honesty, integrity, and competency, we will transform our neighborhoods and make Portsmouth the "City of Choice" in which to live, work, visit, and invest.

Description of Services Provided

The Department of Permits & Inspections encompasses the divisions of Building, Environmental/Zoning, and Rental Inspections. The Building Inspections Division enforces the Virginia Uniform Statewide Building Code (USBC) as it relates to the construction, alteration, renovation, or the change of use of buildings. It is this division's responsibility to ensure that a structure is sound and reasonably safe from structural failure, accidental fire, and other hazards. The Building Inspections Division determines permit applicant qualifications, reviews construction documents, issues permits, and performs inspections for compliance with USBC standards and local ordinances, as well as other related activity, as set forth in the Code of Virginia.

The Environmental/Zoning and Rental Inspections Division enforces Part III of the USBC, referred to as the Virginia Maintenance Code, as well as pertinent local ordinances as set forth in the Code of Virginia. This division performs inspections of all existing properties, owner-occupied or rental, to ensure that they meet the minimum code requirements and standards for premises, structures, ventilation, space, heating, sanitation, protection from the elements, inoperable motor vehicles, weeds and debris, safety from fire, and other hazards to protect the health, safety and welfare of our citizens. Inspectors also perform zoning investigations. Through this program the division provides oversight of the City's Historic Districts and Downtown Design Districts, citing owners who perform exterior alterations without proper approval and/or building permits. This division also enforces the sign ordinance. Properties that have been illegally converted also come under the purview of this division for notification of violations of the City's zoning code.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	919,414	1,171,361	871,361	1,100,477
Allowances	-	11,997	11,997	-
Benefits	368,350	491,580	491,580	446,156
Other Operating Expenses	619,220	417,100	717,100	435,439
Internal Service Charges	400,504	413,760	413,760	417,886
Net Budget	2,307,488	2,505,798	2,505,798	2,399,958
Total Budget	2,307,488	2,505,798	2,505,798	2,399,958

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	2,307,488	2,505,798	2,505,798	2,399,958
Total Funding	2,307,488	2,505,798	2,505,798	2,399,958

Strategic Goals

- * Continue to enhance the functions of the zoning component, in addition to the enhancement of the efficiency of the building permit process.

Outcomes and Accomplishments

*Issued 4,454 building, electrical, mechanical and plumbing permits. This generated revenues of approximately \$554 thousand and represents \$70 million aggregate in construction value.

*The department completed 465 building, electrical, mechanical and plumbing plan reviews and 10,482 building, electrical, mechanical and plumbing inspections.

*The Environmental/Zoning Inspections Division conducted 62,745 initial inspections. It closed 18,599 cases all in an effort to preserve neighborhoods.

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Community and Economic Development
Economic Development**

Business Unit Mission Statement

To foster an environment that creates a superior quality of life for its corporate citizens and residents by being receptive and responsive to the changing landscape of the local community and global economy.

Description of Services Provided

The Department of Economic Development has created a strategic plan that strives to build upon and continue the success by focusing attention on three key activities: Business development, product development and market development

* Business development is defined as programs that nurture business growth and investment. This is the core of economic development activities, which include business attraction, retention and expansion, and startup and emerging businesses.

* Market development involves activities that focus on recruiting individuals who will enhance the economy and enlarge the market area in which they could receive products and services.

* Product development includes investments that are maintained, upgraded or developed by labor and capital to improve the community. This may include downtown areas, gateways, business parks, or speculative buildings.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	323,903	379,392	379,392	361,325
Benefits	93,570	116,746	116,746	106,169
Other Operating Expenses	229,644	362,000	362,000	362,000
Internal Service Charges	54,843	65,485	65,485	55,797
Net Budget	701,960	923,623	923,623	885,291
Total Budget	701,960	923,623	923,623	885,291

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	701,960	923,623	923,623	885,291
Total Funding	701,960	923,623	923,623	885,291

Strategic Goals

* Midtown Retail Redevelopment - The primary focus is developing the sites currently owned by EDA, Greater Portsmouth Development Corporation, and Portsmouth Redevelopment & Housing Authority.

* Other goals will be to identify land that can be acquired to facilitate commercial developments similar to those that have taken place in Port Centre Commerce Park. This area has accommodated the expansion of businesses in an area that is rich with incentives related to the zone designations. Additional space for commercial developments are essential to the growth and expansion of small to mid-size companies in the City.

Outcomes and Accomplishments

* Staff has enhanced partnerships with its primary economic development partners: VEDP, VDBA, VDHCD, HREDA, VPA and the consulting and brokerage communities. Building on these partnerships will continue.

* Target industries were developed and numerous marketing outreach initiatives and missions took place focused on these.

* A media campaign has been implemented focusing on highlighting the City's accomplishments over the past decade. This effort continues with the initiation of a billboard campaign and commercial television campaign aimed at residential consumers.

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**Community and Economic Development
Planning**

Business Unit Mission Statement

The Department of Planning's mission is to perform and provide support for programs and activities related to the physical development and use of the land in the City. These activities include, but are not limited to, the development of the City's Comprehensive Plan and the continual implementation of that plan, as well as reviewing and permitting land uses such as rezoning and use permits.

Description of Services Provided

The Department of Planning makes recommendations and implementing policies and programs that assist in the administration of the City's land use, development, and environmental ordinances.

The department provides seven (7) core services to Portsmouth residents. These include:

Current Planning, Zoning Administration and Enforcement, Transportation Planning, Environmental Planning and Enforcement, Historic Preservation, Community Planning and Development Programs. Long Range, or Comprehensive Planning, is also provided.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	706,962	696,416	696,416	644,756
Benefits	225,696	230,124	230,124	214,217
Other Operating Expenses	453,676	650,500	778,400	650,500
Internal Service Charges	105,511	114,327	114,327	109,142
Net Budget	1,491,845	1,691,367	1,819,267	1,618,615
Total Budget	1,491,845	1,691,367	1,819,267	1,618,615

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
100 General Fund	1,491,845	1,691,367	1,819,267	1,618,615
Total Funding	1,491,845	1,691,367	1,819,267	1,618,615

Strategic Goals

On-going strategic initiatives, in conjunction with other City Departments include the following:

- * Maintain the stability of viable land use patterns.
- * Pursue revitalization/redevelopment initiatives to reverse obsolescence and reduce land use conflicts
- * Continue planning for on-going Special FOCUS area initiatives
- * Promote mixed-use, pedestrian-friendly land use patterns
- * "Raise the bar" on development quality
- * Seek opportunities to convert tax exempt lands to productive uses that strengthen the City's tax base
- * Continuously assess historic district regulations (boundaries, standards, procedures, potential additional designations)
- * Investigate opportunities to relocate community facilities to less valuable location to support high value private development

Outcomes and Accomplishments

- * Implementation of activities outlined in the 2010 Floodplain Management Plan
- * Assisted 18 households in the Cradock and Truxton neighborhoods with rehab as part of the World Changers program expending about \$64,700 of Community Development Block Grant (CDBG) funds.
- * Completed rehab of 4 owner occupied units through the Home Care Housing Rehab program for the elderly and disabled with an expenditure of about \$170,600 of HOME funds. An additional 4 units are being rehabbed.
- * Assisted 19 low income households with becoming home owners with about \$202,200 of HOME funds used for down payment and closing assistance.
- * Provided rental assistance, security deposits, and utility payments to 79 low-income households Citywide preventing them from becoming homeless with about \$242,400 of HOME funds.
- * Supported development of 31 public housing units at Seaboard Square by expending about \$320,000 of CDBG funds for construction of infrastructure.
- * 11 signalized intersections received pedestrian crossing signals, new ADA ramps, and striped crosswalks

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**Community and Economic Development
Willett Hall**

Business Unit Mission Statement

To enhance the quality of life for residents by providing quality arts and entertainment to the local community.

Description of Services Provided

Willett Hall is a 1,924 seat auditorium that provides entertainment of all varieties for the enjoyment of the community at large. The staff is involved in ticket sales, promotion, event planning and coordination. This includes outside promotions or rentals and city produced events. Staff works closely with promoters, technical personnel, advisors, vendors, and concessionaires. The events serve to enhance the quality of life for Portsmouth residents and offer many performances that cater to a wide array of audiences.

Willett Hall also serves as the host venue to many nonprofit cultural arts organizations including Portsmouth Community Concerts.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Salaries	100,037	145,312	145,312	147,901
Benefits	17,499	26,684	26,684	20,303
Other Operating Expenses	97,554	205,016	205,016	130,016
Internal Service Charges	8,949	9,854	9,854	11,458
	Net Budget	224,040	386,866	386,866
	Total Budget	224,040	386,866	386,866
				309,678
				309,678

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
435 Willett Hall Fund	224,040	386,866	386,866	309,678
	Total Funding	224,040	386,866	386,866
				309,678

Strategic Goals

- * To attract quality entertainment that reaches a broad spectrum of entertainment interests.
- * To operate the venue in such a manner that revenues exceed expenditures.
- * To increase ticket sales in order to provide revenue to the city through admission taxes earned on ticket sales.

Outcomes and Accomplishments

- * Willett Hall has successfully served as a venue for entertainment in the Hampton Roads community.
- * Doubled the number of shows from the previous year.
- * Hired 19 new part-time ushers.

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Community and Economic Development
Community Planning and Development Program

Business Unit Mission Statement

To provide approved City activities through the provision of funds per the Department of Housing and Urban Development (HUD).

Description of Services Provided

- * Community Development Block Grant (CDBG): A federal grant program designed to provide eligible metropolitan cities and urban counties (called "entitlement communities") with annual direct grants that can be used to revitalize neighborhoods, expand affordable housing and economic opportunities and/or improve community facilities and services, principally to benefit low and moderate income citizens.
- * HOME Investment Partnership Program (HOME): A federal grant program designed to provide funds to local governments and states for new construction, rehabilitation, acquisition of standard housing, assistance to homebuyers and tenant based rental assistance.
- * Emergency Shelter Grants (ESG): A federal grant program designed to help improve the quality of existing homeless emergency shelters, to make available additional shelters to meet the cost of operating shelters, to provide essential social services to homeless individuals and to help prevent homelessness.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	-	1,958,877	1,958,877	1,432,498
Net Budget	-	1,958,877	1,958,877	1,432,498
Total Budget	-	1,958,877	1,958,877	1,432,498

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
910 Community Development	-	1,958,877	1,958,877	1,432,498
Total Funding	-	1,958,877	1,958,877	1,432,498

City of Portsmouth
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Community and Economic Development
New Port Community Development Authority

Business Unit Mission Statement

The New Port Community Development Authority (CDA) is a nonprofit political subdivision of the Commonwealth of Virginia within the boundaries of the City of Portsmouth. The New Port CDA was established by ordinance in 2005 for the purpose of providing public infrastructure improvements through special assessments on taxable properties within the CDA District. Financing of construction projects is not debt or other obligation of the City and does not constitute a pledge of faith and credit of the City, but is paid from special assessments levied by the CDA.

Description of Services Provided

Construction of improvements within the Community Development Authority (CDA) District includes sidewalks, fire hydrants, street and pedestrian lighting, landscaping, signage, water, and sewer services. These services support residential and commercial growth to serve the citizens of the City, support a wide range of housing options, promote economic development and redevelopment, and generate additional and diverse tax revenues for the City.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	1,242,976	1,022,642	1,022,642	1,019,903
Net Budget	1,242,976	1,022,642	1,022,642	1,019,903
Total Budget	1,242,976	1,022,642	1,022,642	1,019,903
<hr/>				
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
630 New Port Community Development Authority	1,242,976	1,022,642	1,022,642	1,019,903
Total Funding	1,242,976	1,022,642	1,022,642	1,019,903

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Education

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Education

Business Center Vision

All students will demonstrate knowledge, skills, character and civic responsibility. This will enable them to shape their own demands.

Mission Statement

For all students, the Portsmouth Public School mission is to provide a quality education. To this end Portsmouth city Public Schools will ensure:

- * An effective instructional program
- * A safe and orderly environment
- * An atmosphere conductive to learning
- * A motivated, committed and skilled staff

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Public Education	-	164,640,714	164,640,714	-
Total Budget	-	164,640,714	164,640,714	-
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
900 Portsmouth City Public Schools	-	164,640,714	164,640,714	-
Total Funding	-	164,640,714	164,640,714	-

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Education
Public Education**

Business Unit Mission Statement

The mission of the Portsmouth Public Schools is to educate all students to meet high academic standards and to prepare all students for citizenship.

Description of Services Provided

This budget includes an appropriation of \$46 million for operations and \$1 million for CIP/debt service from the City's local funds for fiscal year 2014.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
Other Operating Expenses	-	7,604,000	7,604,000	-
Net Budget	-	157,036,714	157,036,714	-
Total Budget	-	164,640,714	164,640,714	-
	164,640,714	164,640,714	164,640,714	164,640,714

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Preliminary
900 Portsmouth City Public Schools	-	164,640,714	164,640,714	-
Total Funding	-	164,640,714	164,640,714	-

Strategic Goals

School Board Goals:

- * The primary purpose of all disciplines is for students to apply knowledge, facts, concepts and skills in new situations.
- * All schools will promote an environment conducive to learning in which all members of the school community practice the system's established policies.
- * Individual schools will operate in feeder patterns that provide consistent, comprehensive opportunities and early intervention strategies for students to acquire the knowledge and demonstrate sound physical, mental and emotional health.
- * Curriculum development and implementation, including staff development will be a dynamic process which supports student learning. A primary focus will be on reading, math, written and oral communication, science and social studies.
- * Schools will welcome and encourage involvement of parents, community members and businesses that directly support our educational goals. Working together, we will insure that all students develop the skills and abilities to be contributing members of the community.

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Capital Improvements

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Capital Improvements

Mission Statement

The Capital Improvement Program will strive to be reflective of efforts to manage competing capital needs while protecting the lasting financial sustainability of the City.

Description of Services Provided

The Capital Improvement Program (CIP) is a five-year plan that addresses ongoing City infrastructure needs through replenishment and replacement projects. The CIP's first year, the capital budget, is the only appropriated year and subsequent years provide a plan for addressing future infrastructure needs with projected expenditures and resources.

The CIP is programmed in nine specific program areas:

- Water and Sewer – Through the Public Utilities Enterprise Fund, projects are funded for the water and sewer system replacement and renovation. The City's water system is aging and requires ongoing repair and rehabilitation in order to secure the City's water supply.
- Drainage and Street Improvements – Through the Stormwater Fund and the Virginia Department of Transportation funding, there are a number of infrastructure improvement projects in this program grouping.
- Education – This program area is comprised of projects that are specifically school related. These include school building replacement and facility repairs. Funding for these projects comes from the City's local revenue, state lottery proceeds, and Virginia Public School Authority construction funds.
- Industrial and Economic Development – This area represents those projects providing for the community's economic vitality. These projects include gateways, pedestrian paths, neighborhood projects, and economic development support.
- Leisure Services – This program area is comprised of projects related to quality of life projects. These projects will improve the physical appearance of structures within the City's neighborhoods and improve recreational facilities throughout the City.
- Municipal Facilities – As the municipal facilities continue to age and maintenance becomes expensive, there is an existing facility need for replacement and refurbishment particularly the City's courts facility. This funding also includes projects to meet the changing dynamics of residential and commercial densities and also new facilities.
- Parking CIP - This area represents projects providing replacement and renovations of City Parking Garages.

Strategic Plan

Prioritization of the City's capital needs is essential in the development of the City's capital improvement program (CIP). The City created the CIP Development Team in order to review and analyze existing and future capital projects as well as potential funding strategies and options which must align with City Council's prioritization and the City's vision. This team utilizes benchmarked evaluation criteria to prioritize and recommend the capital budget and 5-year CIP.

The following ten criteria are considered when staff evaluates capital projects:

Quality of Service: Measures the extent a project affects the quality of a service. Quality of a service is defined as the efficiency and effectiveness of that service. A project must demonstrate the degree it positively affects the service's efficiency and effectiveness. A project demonstrating a high degree of impact on efficiency and effectiveness, i.e. the overall quality of the service, is awarded a high evaluation score.

Consistency with Comprehensive Plan and City Council Vision: Measures the extent a project is aligned with the Comprehensive Plan and City Council Vision. A project demonstrating its ability to address components of the Comprehensive plan, specifically the plan's Action Initiatives and Governance Policies on Fiscal Strength, is awarded a high evaluation score.

Availability of Alternative Financing Sources: Measures the extent a project is financed through non-city funding sources. Non-city funding sources include, but are not limited to, private investment, and federal, state or local grants. A project demonstrating ability to generate a larger percentage of non-city project cost funding is awarded a higher evaluation score.

Mandates or Other Legal Requirements: Measures the extent in which the City is legally bound in allocating resources to implement a project. Evaluation scores are based upon a project's supporting legal documentation. A project legally bound, e.g. federal, state and local mandate, is awarded a high evaluation score. Ratified contractual agreements with escape clauses are awarded a score of 4 and contractual agreements without an escape clause are awarded a score of 5.

Documented Community Environmental Quality (External): Measures the extent a project positively affects the City's external environmental quality. Supporting documentation must accompany a project's claim. A project demonstrating a direct positive

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Capital Improvements

external environmental improvement is awarded a high evaluation score.

Extent of Impact: Measures the number of affected citizens by the project. A project demonstrating ability to impact a large percentage of the population is awarded a high evaluation score.

Project Readiness: Measures the extent a project is capable of moving beyond the planning stage; ability of project to proceed (i.e. acquiring appropriate approvals, financing and land acquisitions). A project demonstrating its ability to proceed forward, i.e. resolve any or all obstacles to implementation, is awarded a high evaluation score.

Operational Budget Impact: Measures the extent a project impacts current programs and services as well as the City's operating budget flexibility. Evaluation scores are based upon the project's ability to minimize operational budget impact and generate City revenue. A project demonstrating its ability to positively impact the operational budget, through the generation of significant City revenue, is awarded a high evaluation score. Significant revenue is defined as greater than or equal to 10% of the project cost.

Health and Safety (Internal): Measures the extent a project provides increased user health and or safety. Evaluation scores are based upon whether the project maintains current health and safety standards, whether the project alleviates some actual health and or safety issue, or whether the health and or safety issue is urgent and needs immediate attention. A project demonstrating its ability to address actual and urgent safety and or health issues is awarded a high evaluation score.

Project Linkage: Measures the extent a project is related or linked to other CIP projects. Evaluation scores are based upon the degree and extent of impact the project has on other CIP projects (i.e. whether the project complements or is essential to other CIP projects, and whether the project impacts one or more CIP projects). A project demonstrating its essential nature for the completion of multiple CIP projects is awarded a high evaluation score.

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Capital Improvements

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Industrial and Economic Development**

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Capital Improvements
Appropriations Plan Summary

Project Categories	Appropriated To Date	FY 2014 Preliminary	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2015	FY 2016	FY 2017	FY 2018		
Sewer	46,279,069	11,157,100	10,157,100	10,257,100	9,364,350	9,464,350	50,400,000	96,679,069
Water	99,448,030	23,100,000	21,900,000	33,200,000	17,700,000	4,808,250	100,708,250	200,156,280
Drainage and Street Improvements	45,597,610	5,724,492	30,342,825	7,628,007	10,135,771	10,135,771	63,966,866	109,564,476
Education	560,000	1,560,000	1,560,000	2,070,000	1,000,000	1,000,000	7,190,000	7,750,000
Industrial and Economic Development	12,459,913	50,000	50,000	50,000	50,000	50,000	250,000	12,709,913
Leisure Services	2,211,120	325,000	295,000	305,000	305,000	345,000	1,575,000	3,786,120
Municipal Facilities	112,009,481	16,656,331	5,707,782	1,042,916	675,000	675,000	24,757,029	136,766,510
Parking Authority CIP	2,296,272	225,000	1,750,000	1,850,000	-	-	3,825,000	6,121,272
Total Project Cost	320,861,495	58,797,923	71,762,707	56,403,023	39,230,121	26,478,371	252,672,145	573,533,640
Means of Financing	Appropriated To Date	FY 2014 Preliminary	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2015	FY 2016	FY 2017	FY 2018		
Future Bond Issuance	441,293	14,039,289	19,177,303	1,600,000	1,500,000	1,500,000	37,816,592	38,257,885
General Obligation Bonds	91,817,115	-	-	-	-	-	-	91,817,115
General Obligation Notes	25,327,770	-	-	-	-	-	-	25,327,770
Harbor Center Pavilion Ticket Sales	318,930	50,000	50,000	50,000	50,000	50,000	250,000	568,930
Interest Earnings	4,799,326	-	-	-	-	-	-	4,799,326
Other - Federal Funding	6,465,550	-	-	-	-	-	-	6,465,550
Other - Local Funding	166,946	-	-	-	-	-	-	166,946
Public Utilities General Obligation Bonds	122,996,733	31,373,284	32,057,100	43,457,100	27,064,350	14,272,600	148,224,434	271,221,167
Sale of Property	5,436,000	-	-	-	-	-	-	5,436,000
Sale of Timber	350,000	-	-	-	-	-	-	350,000
State-Other Categorical Aid	70,000	-	10,000,000	-	-	-	10,000,000	10,070,000
Trans from Gen Fund to Capital Reserve - Courts	4,396,375	-	-	-	-	-	-	4,396,375
Transfer from General Fund	7,212,624	4,516,039	3,524,566	2,867,916	2,260,000	2,300,000	15,468,521	22,681,145
Transfer from Public Utilities Fund	17,568,255	2,883,816	-	-	-	-	2,883,816	20,452,071
Transfer from Stormwater Fund	28,434,578	5,375,495	6,393,738	7,358,007	8,355,771	8,355,771	35,838,782	64,273,360
Transfers from Schools(Capital Reserve Simondale School)	560,000	560,000	560,000	1,070,000	-	-	2,190,000	2,750,000
VML/VaCO Lease Revenue Bonds	4,500,000	-	-	-	-	-	-	4,500,000
Total Funding	320,861,495	58,797,923	71,762,707	56,403,023	39,230,121	26,478,371	252,672,145	573,533,640

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Capital Improvements

Sewer

	Appropriated To Date	FY 2014 Preliminary	Un-Appropriated Subsequent Years				5 Year Total	CIP Total	
			FY 2015	FY 2016	FY 2017	FY 2018			
Project Title									
Miscellaneous Improvements - Sewer	13,326,016	3,500,000	2,500,000	2,500,000	2,500,000	3,500,000	14,500,000	27,826,016	
Sanitary Sewer Overflow Elimination Program	17,100,000	6,857,100	6,857,100	6,857,100	5,964,350	5,964,350	32,500,000	49,600,000	
Sewer Cave-in Repair	6,334,763	800,000	800,000	900,000	900,000	-	3,400,000	9,734,763	
Suction Well Rehabilitation	7,018,290	-	-	-	-	-	-	7,018,290	
Williams Court Outlet Sewer Rehabilitation	2,500,000	-	-	-	-	-	-	2,500,000	
Total Project Cost	<u>46,279,069</u>	<u>11,157,100</u>	<u>10,157,100</u>	<u>10,257,100</u>	<u>9,364,350</u>	<u>9,464,350</u>	<u>50,400,000</u>	<u>96,679,069</u>	
Debt Funding									
Public Utilities General Obligation Bonds	36,132,234	9,473,284	10,157,100	10,257,100	9,364,350	9,464,350	48,716,184	84,848,418	
Other Funding									
Sale of Timber	230,000	-	-	-	-	-	-	230,000	
Transfers									
Transfer from Public Utilities Fund	9,916,835	1,683,816	-	-	-	-	-	1,683,816	
Total Funding	<u>46,279,069</u>	<u>11,157,100</u>	<u>10,157,100</u>	<u>10,257,100</u>	<u>9,364,350</u>	<u>9,464,350</u>	<u>50,400,000</u>	<u>96,679,069</u>	

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Sewer**

Project: 19207	Title: Miscellaneous Improvements - Sewer			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Undefined					
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
27,826,016	13,326,016	3,500,000	2,500,000	2,500,000	2,500,000	3,500,000		0
Description and Scope								
The Department of Public Utilities is responsible for the operation and maintenance of 64 sewer pump stations and approximately 436 miles of gravity sewer and force mains. Over 72% of Portsmouth's sewer system is at the end of its useful engineered life. These minor projects provide for routine replacement/rehabilitation and upgrade of sewer system components, using both in-house and contract labor.								
Rationale								
We must continue to lower asset age. Failure of the sanitary sewer system disrupts service to our customers, causes overflows which create public health and environmental problems, and cause liability issues from possible damage to other City assets or private property.								
Funding Strategy								
This is an ongoing project necessary for the proper operation of the system and to limit failures due to age and deterioration.								
Operating Budget Impacts								
This project will lower asset age, provide for reliable system operations, reduce sewer overflow potential and overtime, and reduce annual maintenance costs.								
Project Map				Schedule of Activities				
				Project Activities		From - To	Amount	
				Project Management		07/04 - 06/17	27,826,016	
				Total Budgetary Cost Estimate:		27,826,016		
Means of Financing								
				Funding Source		Amount		
				Public Utilities General Obligation Bonds		19,662,500		
				Transfer from Public Utilities Fund		8,163,516		
				Total Programmed Funding:		27,826,016		
				Future Funding Requirements:		0		

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Sewer**

Project: 19507	Title: Sanitary Sewer Overflow Elimination Program			Status: Active Project						
Comprehensive Plan Information				Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A		District: Location: Citywide							
Programmed Funding										
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding		
49,600,000	17,100,000	6,857,100	6,857,100	6,857,100	5,964,350	5,964,350	0			
Description and Scope										
<p>The objective of this program is to markedly reduce the overflows of sewage caused by the infiltration or inflow of ground or rain water into Portsmouth's sanitary sewer system as required by the Federal Clean Water Act and under the conditions of a voluntary consent order negotiated by the Hampton Roads localities with the State Department of Environmental Quality.</p>										
Rationale										
<p>This project is a result of a voluntary consent order with the State Department of Environmental Quality. The capacity of wastewater components such as mains and pump stations is finite. Infiltration and inflow of ground or rain water takes up the capacity of these components reserved for wastewater, and can cause sewage overflow. This can result in increased maintenance and capacity costs to customers, and poses a potential health risk to the public.</p>										
Funding Strategy										
<p>The first step in this program will be to conduct a city-wide Sanitary Sewer System Evaluation Study (SSES) to identify, categorize and prioritize sanitary sewer deficiencies and the necessary actions, phasing, and costs to correct them. This 18-24 month process will be followed by phased, multi-year corrective activities. FY2014 will see significant increases due to start up of projects mandated once the SSES is approved.</p>										
Operating Budget Impacts										
<p>Project will reduce the annual maintenance requirements, provide for reliable operations and reduce the potential for sanitary sewage overflows.</p>										
Project Map				Schedule of Activities						
				Project Activities	From - To	Amount				
				Project Management	07/06 - 06/08	1,850,000				
				Design	07/06 - 06/17	3,390,000				
				Construction	07/08 - 06/17	44,360,000				
				Total Budgetary Cost Estimate: 49,600,000						
Means of Financing										
				Funding Source	Amount					
				Public Utilities General Obligation Bonds	46,962,865					
				Transfer from Public Utilities Fund	2,637,135					
				Total Programmed Funding: 49,600,000						
				Future Funding Requirements: 0						

MAP NOT
APPLICABLE

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Sewer

Project: 19307	Title: Sewer Cave-in Repair	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A	District: Location: Citywide						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	Non-Appropriated Programmed CIP Funding	FY 2017	FY 2018	Future Funding
9,734,763	6,334,763	800,000	800,000	900,000	900,000	0	0	0

Description and Scope

The Department of Public Utilities is responsible for the operation & maintenance of approximately 436 miles of sewer mains, manholes, force mains, valves, sewer laterals and other sewage collection components. 72% of Portsmouth's sewage system is at the end of its useful engineering life. This project provides for the replacement and or rehabilitation of minor segments of the failing sewage system, using both in-house forces and outside contractors.

Rationale

Sanitary sewer failures disrupt service to customers, cause overflows which create public health and environmental problems and cause the overlying streets and property to fail.

Funding Strategy

This is an on-going project that is necessary for the proper operation of the system due to failures caused by age and deterioration.

Operating Budget Impacts

Project will reduce the annual maintenance requirements, provide for reliable operations and reduce the potential for sanitary sewage overflows.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Construction	07/06 - 06/17	9,734,763

Total Budgetary Cost Estimate: 9,734,763

Means of Financing

Funding Source	Amount
Sale of Timber	230,000
Public Utilities General Obligation Bonds	8,704,763
Transfer from Public Utilities Fund	800,000

Total Programmed Funding: 9,734,763
Future Funding Requirements: 0

**VARIOUS
LOCATIONS
CITYWIDE**

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Sewer

Project: 19007	Title: Suction Well Rehabilitation			Status: Active Project								
Comprehensive Plan Information				Project Location								
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A			District: Location: Undefined								
Programmed Funding												
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding				
7,018,290	7,018,290	0	0	0		0	0	0				
Description and Scope												
<p>The Department of Public Utilities is responsible for the operation & maintenance of an extensive wastewater collection system, of which 72% is at the end of its useful engineering life. Included in the wastewater collection system is 10 miles of vacuum sewer piping and 29 sewer suction wells, which serve the older Downtown, Midtown, Westhaven and Glenshellah portions of the City. This project provides for replacement and/or rehabilitation of the vacuum sewer piping and suction wells.</p>												
Rationale												
<ul style="list-style-type: none"> The vacuum sewer system ranges in age from 52 to 77 years old and exposure to a harsh wastewater environment has caused extensive deterioration of this system. Planned, phased expenditures are necessary to maintain this system's operation and prevent failure which could have both public health and environmental consequences. 												
Funding Strategy												
<p>This is an on-going project that will continue until the vacuum lines and suction wells have been rehabilitated and/or replaced. A Master Plan Study to set the range of rehabilitation costs and priorities was completed in FY '03-'04. A pilot program to replace one section of the system, refining rehabilitation methods and costs was performed in FY04-05. Rehabilitation of the system suction wells has been completed. Future funding will begin phased replacement of the vacuum lines.</p>												
Operating Budget Impacts												
<p>Project will reduce the annual maintenance requirements, provide for reliable operations and reduce the potential for sanitary sewage overflows.</p>												
Project Map				Schedule of Activities								
				Project Activities	From - To	Amount						
				Construction	07/06 - 06/17	7,018,290						
				Total Budgetary Cost Estimate: 7,018,290								
Means of Financing												
				Funding Source	Amount							
				Public Utilities General Obligation Bonds	7,018,290							
				Total Programmed Funding: 7,018,290								
				Future Funding Requirements: 0								

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Sewer**

Project: 19009	Title: Williams Court Outlet Sewer Rehabilitation	Status: Active Project																		
Comprehensive Plan Information		Project Location																		
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A	District: Location: Behind the former Cradock High School, 4300 GWH																		
Programmed Funding																				
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding	FY 2016	FY 2017	FY 2018	Future Funding												
2,500,000	2,500,000	0	0	0	0	0	0	0												
Description and Scope																				
This project involves rehabilitation of the 27-inch concrete sewer main which conveys wastewater from the Williams Court area to the Camden Avenue Pump Station. The rehabilitation will involve lining and/or replacement of approximately 3000 LF of 27" and 18" sewer line on George Washington Highway and Kelley Drive.																				
Rationale																				
Investigation of the sewer line during cleaning operations show that the top of the concrete pipe has eroded away due to the release of hydrogen sulfide gas during turbulent wastewater flow. If left unchecked, resulting sanitary sewer overflows would have major public health and environmental issues.																				
Funding Strategy																				
Funding to come from Public Utilities General Obligation Bonds.																				
Operating Budget Impacts																				
Project would minimize operating costs for Public Utilities.																				
Project Map			Schedule of Activities																	
			<table border="1"> <thead> <tr> <th>Project Activities</th> <th>From - To</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Project Management</td> <td>07/08 - 06/11</td> <td>150,000</td> </tr> <tr> <td>Design</td> <td>07/08 - 06/09</td> <td>100,000</td> </tr> <tr> <td>Construction</td> <td>02/13 - 11/13</td> <td>2,250,000</td> </tr> </tbody> </table>						Project Activities	From - To	Amount	Project Management	07/08 - 06/11	150,000	Design	07/08 - 06/09	100,000	Construction	02/13 - 11/13	2,250,000
Project Activities	From - To	Amount																		
Project Management	07/08 - 06/11	150,000																		
Design	07/08 - 06/09	100,000																		
Construction	02/13 - 11/13	2,250,000																		
			Total Budgetary Cost Estimate: 2,500,000																	
Means of Financing																				
			<table border="1"> <thead> <tr> <th>Funding Source</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Public Utilities General Obligation Bonds</td> <td>2,500,000</td> </tr> </tbody> </table>						Funding Source	Amount	Public Utilities General Obligation Bonds	2,500,000								
Funding Source	Amount																			
Public Utilities General Obligation Bonds	2,500,000																			
			Total Programmed Funding: 2,500,000																	
			Future Funding Requirements: 0																	

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements

Water

	Appropriated To Date	FY 2014 Preliminary	Un-Appropriated Subsequent Years				5 Year Total	CIP Total	
			FY 2015	FY 2016	FY 2017	FY 2018			
Project Title									
Dam Upgrades	4,000,000	1,500,000	-	-	-	-	1,500,000	5,500,000	
Downtown Master Utility Replacement Program	16,900,000	1,000,000	3,900,000	4,000,000	4,000,000	-	12,900,000	29,800,000	
Infrastructure Improvements	46,269,501	4,000,000	4,000,000	4,000,000	4,500,000	4,808,250	21,308,250	67,577,751	
Lake Cahoon Raw Water Pump Station and Pipeline	800,000	-	-	8,000,000	2,000,000	-	10,000,000	10,800,000	
Lake Kilby Replacement Filters 1-10	2,600,000	15,000,000	10,000,000	10,000,000	-	-	35,000,000	37,600,000	
Low Pressure Transmission Mains	5,250,000	1,000,000	4,000,000	5,000,000	5,000,000	-	15,000,000	20,250,000	
Meter Replacement Program	9,999,000	-	-	-	-	-	-	9,999,000	
Miscellaneous Water Work	3,985,616	600,000	-	700,000	700,000	-	2,000,000	5,985,616	
Replacement of Water Plant Equipment	9,643,913	-	-	1,500,000	1,500,000	-	3,000,000	12,643,913	
Total Project Cost	99,448,030	23,100,000	21,900,000	33,200,000	17,700,000	4,808,250	100,708,250	200,156,280	
Debt Funding									
Public Utilities General Obligation Bonds	86,864,499	21,900,000	21,900,000	33,200,000	17,700,000	4,808,250	99,508,250	186,372,749	
Other Funding									
Interest Earnings	4,183,511	-	-	-	-	-	-	4,183,511	
Other - Federal Funding	626,800	-	-	-	-	-	-	626,800	
Other - Local Funding	1,800	-	-	-	-	-	-	1,800	
Sale of Timber	120,000	-	-	-	-	-	-	120,000	
Other Funding Funding	4,932,111	-	-	-	-	-	-	4,932,111	
Transfers									
Transfer from Public Utilities Fund	7,651,420	1,200,000	-	-	-	-	1,200,000	8,851,420	
Total Funding	99,448,030	23,100,000	21,900,000	33,200,000	17,700,000	4,808,250	100,708,250	200,156,280	

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements

Water

Project: 20112	Title: Dam Upgrades			Status: Active Project							
Comprehensive Plan Information				Project Location							
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location:							
Programmed Funding											
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding				
5,500,000	4,000,000	1,500,000	0	0	0	0	0				
Description and Scope											
These are several upgrades and improvements spread over a 3 year period at dams in Suffolk Lakes.											
New Regulatory requirements require localities to enhance and strengthen earthen dams to meet new potential hazard requirements.											
Rationale											
The City is currently operating under conditional certificates until work is completed that meets the new guidelines.											
Funding Strategy											
City to issue Bonds in FY12/13											
Project Map				Schedule of Activities							
				Project Activities	From - To	Amount					
				Project Management	01/01 - 06/14	5,500,000					
				Total Budgetary Cost Estimate:		5,500,000					
Means of Financing											
Funding Source	Amount										
Public Utilities General Obligation Bonds	4,300,000										
Transfer from Public Utilities Fund	1,200,000										
				Total Programmed Funding:		5,500,000					
				Future Funding Requirements:		0					

NO MAP
REQUIRED

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Capital Improvements

Water

Project: 21907	Title: Downtown Master Utility Replacement Program			Status: Active Project												
Comprehensive Plan Information				Project Location												
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A			District: Location: Downtown Portsmouth												
Programmed Funding																
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding								
29,800,000	16,900,000	1,000,000	3,900,000	4,000,000	4,000,000	0	0									
Description and Scope																
<p>The Downtown Area contains some of Portsmouth oldest water and wastewater system components. Replacement of aged and inadequate water distribution and wastewater collection and conveyance systems in the Downtown Area are required to support the redevelopment of this critical area as envisioned by the Downtown Strategic Plan prepared by Urban Design Associates. Expected limits of the area are the Elizabeth River on the east, Crawford Parkway on the north, Chestnut Street/Fort Lane on the west, and I-264 on the south.</p>																
Rationale																
<p>The average age of these water and wastewater components is 100 years, well beyond their useful life. In order to adequately support the proposed redevelopment, replacement of these components is critical.</p>																
Funding Strategy																
<p>Phasing of this project will be tied to the redevelopment phases outlined in the Downtown Strategic Plan. The first phase will be to prepare construction documents for the entire phased project followed by a multi-year construction implementation program.</p>																
Operating Budget Impacts																
<p>This project will reduce the possibility of major water and sewer system failures in the Downtown area, decreasing maintenance requirements as more piping is replaced.</p>																
Project Map				Schedule of Activities												
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Design</td><td>07/06 - 06/12</td><td>3,815,000</td></tr> <tr> <td>Construction</td><td>07/06 - 06/17</td><td>25,985,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Design	07/06 - 06/12	3,815,000	Construction	07/06 - 06/17	25,985,000
Project Activities	From - To	Amount														
Design	07/06 - 06/12	3,815,000														
Construction	07/06 - 06/17	25,985,000														
				Total Budgetary Cost Estimate: 29,800,000												
Means of Financing																
<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Public Utilities General Obligation Bonds</td><td>29,800,000</td></tr> </tbody> </table>				Funding Source	Amount	Public Utilities General Obligation Bonds	29,800,000									
Funding Source	Amount															
Public Utilities General Obligation Bonds	29,800,000															
				Total Programmed Funding: 29,800,000 Future Funding Requirements: 0												

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements

Water

Project: 20007	Title: Infrastructure Improvements	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A	District: Location: Citywide(Include Prentisspark Waterline Project)						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	Non-Appropriated Programmed CIP Funding	FY 2017	FY 2018	Future Funding
67,577,751	46,269,501	4,000,000	4,000,000	4,000,000	4,500,000	4,808,250		0

Description and Scope

The Department of Public Utilities has developed an aggressive program for replacing or rehabilitating the water and sewer infrastructure throughout the City. This work is based upon the age and condition of the water and sewer infrastructure.

Rationale

- Approximately 63% of Portsmouth's neighborhood water and sewer infrastructure is past its useful life. The age and condition of the water mains pose potential water quality problems and real problems with pressure, flow and leakage. The age and condition of the sewer lines pose potential leakage and cave-in problems, which can impede sewage flow and cause backups.

- The Master Infrastructure Rehabilitation Plan, the Strategic Financial Plan and the Asset Replacement Valuation Study of the Department of Public Utilities all support this project.

Funding Strategy

- This is an on-going project that will continue until all mains that are past their useful life are replaced.

Operating Budget Impacts

This project will reduce the possibility of major water and sewer system failures, decreasing maintenance requirements as more piping is replaced. Debt service and rates will increase to support this program.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/04 - 06/15	30,879,501
Design	07/06 - 06/15	4,808,250
Construction	07/06 - 06/17	31,890,000

Total Budgetary Cost Estimate: 67,577,751

Means of Financing

Funding Source	Amount
Other - Local Funding	1,800
Public Utilities General Obligation Bonds	56,572,920
Transfer from Public Utilities Fund	6,192,720
Interest Earnings	4,183,511
Other - Federal Funding	626,800

Total Programmed Funding: 67,577,751
Future Funding Requirements: 0

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Water**

Project: 20010	Title: Lake Cahoon Raw Water Pump Station and Pipeline			Status: Active Project												
Comprehensive Plan Information				Project Location												
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision – Neighborhood Project Need: N/A		District: Location: Lake Cahoon Reservoir													
Programmed Funding																
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding								
10,800,000	800,000	0	0	8,000,000	2,000,000	0	0	0								
Description and Scope																
<p>The Department of Public Utilities operates a system of four reservoirs. The Department maintains raw water intakes on two of the four reservoirs. This project would provide a raw water intake with a connection to the Lake Kilby Plant from a third reservoir, Lake Cohoon. Lake Cohoon contains 53% of the combined reservoir's supply capacity.</p>																
Rationale																
<ul style="list-style-type: none"> Construction of an intake on Lake Cohoon would provide a transmission source on the northern sub-basin of Portsmouth's reservoir system, thereby increasing protection against contamination events. Additionally water could be blended for both sub-basins feeding the terminal reservoir allowing for water quality adjustments. Construction of a separate access to the largest reservoir system sub-basin provides additional reliability that does not currently exist. 																
Funding Strategy																
Operating Budget Impacts																
<p>Once completed, this project will have minimal impact on the operating budget.</p>																
Project Map				Schedule of Activities												
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Design</td><td>07/09 - 06/10</td><td>800,000</td></tr> <tr> <td>Construction</td><td>07/10 - 06/17</td><td>10,000,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Design	07/09 - 06/10	800,000	Construction	07/10 - 06/17	10,000,000
Project Activities	From - To	Amount														
Design	07/09 - 06/10	800,000														
Construction	07/10 - 06/17	10,000,000														
				Total Budgetary Cost Estimate: 10,800,000												
				Means of Financing												
				<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Public Utilities General Obligation Bonds</td><td>10,800,000</td></tr> </tbody> </table>				Funding Source	Amount	Public Utilities General Obligation Bonds	10,800,000					
Funding Source	Amount															
Public Utilities General Obligation Bonds	10,800,000															
				Total Programmed Funding: 10,800,000 Future Funding Requirements: 0												

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Capital Improvements

Water

Project: 23007	Title: Lake Kilby Replacement Filters 1-10			Status: Active Project															
Comprehensive Plan Information				Project Location															
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision – Neighborhood Project Need: N/A			District: Location: Lake Kilby Water Treatment Facility															
Programmed Funding																			
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding											
37,600,000	2,600,000	15,000,000	10,000,000	10,000,000	0	0	0	0											
Description and Scope																			
The Department of Public Utilities operates the Lake Kilby Water Treatment Facility. This project provides for the replacement of filters 1 through 10 at the treatment facility with conventional media filters or with membrane technology.																			
Rationale																			
<ul style="list-style-type: none"> • Filters 1-4 were constructed in 1947 and filters 5-10 were constructed in 1968. The concrete filter boxes for some of these filters were constructed without reinforcing steel (post World War II constraint) and are now deteriorating. Additionally, the southwest corner of the filter building was not pile supported and has settled significantly. These filters have outlived or are nearing the end of their useful lives. • To insure the continued integrity, capacity and operation of the Lake Kilby Treatment Facility it is important that these filters be replaced with either new conventional media filters or with the use of membrane technology. • Project Source document: Lake Kilby Water Facility Master Plan 2001 Update, page 6-5, Table 6-3 																			
Funding Strategy																			
Evaluation and study will determine the multiphasing of this project and its cost.																			
Operating Budget Impacts																			
Once completed, this project will have minimal impact on the operating budget.																			
Project Map				Schedule of Activities															
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Project Management</td><td>07/04 - 06/05</td><td>150,000</td></tr> <tr> <td>Design</td><td>07/10 - 06/13</td><td>5,045,000</td></tr> <tr> <td>Construction</td><td>07/10 - 06/14</td><td>32,405,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Project Management	07/04 - 06/05	150,000	Design	07/10 - 06/13	5,045,000	Construction	07/10 - 06/14	32,405,000
Project Activities	From - To	Amount																	
Project Management	07/04 - 06/05	150,000																	
Design	07/10 - 06/13	5,045,000																	
Construction	07/10 - 06/14	32,405,000																	
				Total Budgetary Cost Estimate: 37,600,000															
Means of Financing																			
				<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Public Utilities General Obligation Bonds</td><td>37,600,000</td></tr> </tbody> </table>				Funding Source	Amount	Public Utilities General Obligation Bonds	37,600,000								
Funding Source	Amount																		
Public Utilities General Obligation Bonds	37,600,000																		
				Total Programmed Funding: 37,600,000 Future Funding Requirements: 0															

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Capital Improvements

Water

Project: 22007	Title: Low Pressure Transmission Mains			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision – Neighborhood Project Need: N/A		District: Location: Portsmouth and Suffolk						
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding	
20,250,000	5,250,000	1,000,000	4,000,000	5,000,000	5,000,000	0	0		
Description and Scope									
<p>•The Department of Public Utilities operates three low pressure transmission mains that convey water from the Lake Kilby Water Treatment Plant in Suffolk, 23 miles into Portsmouth. These mains were constructed in 1888, 1906 and 1950. This project provides for a plan to evaluate the remaining life of these mains and address the best way to provide for the transmission of current and future City water demand in a phased, affordable manner. Total replacement may cost in excess of \$60 million dollars.</p>									
Rationale									
<p>These three pipelines have been in service between 53 and 116 years and are an important part of Portsmouth's water transmission system. They exhibit leaking joints and other signs of deterioration. This project is necessary to protect the water transmission capability of Portsmouth's water supply and to provide safe and reliable service.</p>									
Funding Strategy									
<p>The only portions of this project to be performed during the next five years are an evaluation of the mains, the completion of a phased plan for their replacement or rehabilitation and the construction of the first phase. Total replacement may cost in excess of \$60 million dollars.</p>									
Operating Budget Impacts									
<p>Once completed, this major project will reduce annual maintenance requirements, will increase system reliability and will reduce lost or unaccounted for water.</p>									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Design	07/11 - 06/17	200,000			
				Construction	07/12 - 06/17	20,050,000			
				Total Budgetary Cost Estimate: 20,250,000					
Means of Financing									
				Funding Source	Amount				
				Public Utilities General Obligation Bonds	20,250,000				
				Total Programmed Funding: 20,250,000					
				Future Funding Requirements: 0					
MAP NOT APPLICABLE									

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Capital Improvements

Water

Project: 20407	Title: Meter Replacement Program			Status: Active Project								
Comprehensive Plan Information				Project Location								
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision – Neighborhood Project Need: N/A		District: Location: Citywide									
Programmed Funding												
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding				
9,999,000	9,999,000	0	0	0		0	0	0				
Description and Scope												
The Department of Public Utilities is responsible for the reading, operation and maintenance of over 31,000 water meters. This project provides for the systematic replacement of the water meters with an automated meter reading system.												
Rationale												
National studies indicate that residential and commercial water meters decrease in accuracy over time (especially in recording lower range flows to the point that replacement is economically justified due to loss of revenue).												
Funding Strategy												
.												
Operating Budget Impacts												
This project will reduce the annual maintenance requirements and increase revenues due to accurate metering of water consumption.												
Project Map				Schedule of Activities								
				Project Activities	From - To	Amount						
				Project Management	07/04 - 06/05	1,500,000						
				Design	07/06 - 06/12	699,900						
				Construction	07/06 - 06/12	7,799,100						
				Total Budgetary Cost Estimate: 9,999,000								
Means of Financing												
				Funding Source	Amount							
				Public Utilities General Obligation Bonds	9,999,000							
				Total Programmed Funding: 9,999,000								
				Future Funding Requirements: 0								
MAP NOT APPLICABLE												

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements

Water

Project: 20707	Title: Miscellaneous Water Work	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision – Neighborhood Project Need: N/A	District: Location: Citywide						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	Non-Appropriated Programmed CIP Funding	FY 2017	FY 2018	Future Funding
5,985,616	3,985,616	600,000	0	700,000	700,000	0	0	0

Description and Scope

The Department of Public Utilities is responsible for the operation & maintenance of approximately 546 miles of water mains; over 2,500 fire hydrants; 12,000 valves; four elevated tanks; two water booster-pumping stations and other components compromising the water system. This project provides for routine replacement and/or rehabilitation of the water system components that are not included in the Neighborhood Replacement Program. The work will be performed with in-house and contractor forces.

Rationale

Replacement, repair or rehabilitation is dictated by deterioration due to age and the failure of the components.

Funding Strategy

This is an ongoing project due to the age and the condition of the water system.

Operating Budget Impacts

Project will reduce the annual maintenance budget (leak repairs, component failures) and will improve water quality.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/04 - 06/15	1,413,616
Construction	07/06 - 06/15	4,572,000

Total Budgetary Cost Estimate: 5,985,616

Means of Financing

Funding Source	Amount
Sale of Timber	120,000
Public Utilities General Obligation Bonds	4,665,616
Transfer from Public Utilities Fund	1,200,000

Total Programmed Funding: 5,985,616
Future Funding Requirements: 0

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

Capital Improvements

Water

Project: 20207	Title: Replacement of Water Plant Equipment	Status: Active Project
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Comprehensive Plan Information

Project Location

CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision – Neighborhood Project Need: N/A	District: Location: Lake Kilby Water Treatment Facility
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Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding			
				FY 2016	FY 2017	FY 2018	Future Funding
12,643,913	9,643,913	0	0	1,500,000	1,500,000	0	0

Description and Scope

The department of Public Utilities is responsible for the operation and maintenance of a 32 million gallon a day water treatment facility and related appurtenances to provide reliable, safe and aesthetically pleasing water to its consumers. This project provides for replacement or rehabilitation of all water treatment facility components such as pumps, electrical gear, chemical storage and feed systems, buildings and other capital items to ensure the proper operation of the facility.

Rationale

Improvements to the water treatment and conveyance facilities are required to continue to meet all federal and state regulatory requirements and ensure high quality drinking water.

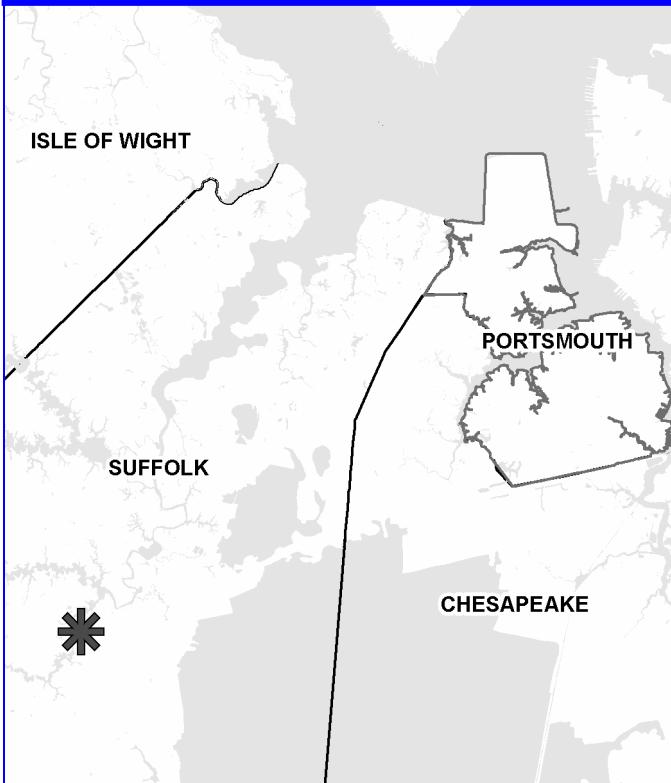
Funding Strategy

This is an ongoing project that will continue throughout the life of the water plant.

Operating Budget Impacts

Project will reduce the annual maintenance requirements and provide for reliable operations.

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/04 - 06/05	6,436,914
Design	07/06 - 06/15	745,700
Construction	07/06 - 06/17	5,461,299

Total Budgetary Cost Estimate: 12,643,913

Means of Financing

Funding Source	Amount
Public Utilities General Obligation Bonds	12,385,213
Transfer from Public Utilities Fund	258,700

Total Programmed Funding: 12,643,913
Future Funding Requirements: 0

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Drainage and Street Improvements**

	Appropriated To Date	FY 2014 Preliminary	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2015	FY 2016	FY 2017	FY 2018		
Project Title								
ADA Compliance-Curb Cuts	321,308	25,000	30,120	25,000	30,000	30,000	140,120	461,428
Alexander's Corner Resignalization	991,500	-	-	-	-	-	-	991,500
Bridge Repairs	2,471,631	115,997	121,664	125,000	130,000	130,000	622,661	3,094,292
Churchland Bridge	5,822,697	-	23,677,303	-	-	-	23,677,303	29,500,000
Drainage Facilities Repair and Lake Management	24,548,078	3,071,924	3,193,738	4,158,007	5,055,771	5,055,771	20,535,211	45,083,289
Dredging of Lakes/Ponds	2,000,000	303,571	200,000	200,000	300,000	300,000	1,303,571	3,303,571
Midtown Corridor	1,000,000	-	-	-	-	-	-	1,000,000
Traffic Signal Improvements	2,524,646	-	120,000	120,000	120,000	120,000	480,000	3,004,646
Turnpike Road - ML King Hwy to Portsmouth Boulevard	732,150	-	-	-	-	-	-	732,150
Update Traffic Signals @ 10 Intersection(HSIP)	3,185,600	208,000	-	-	-	-	208,000	3,393,600
Victory blvd/Paradise Cr Bridge Replacement	-	-	-	-	1,500,000	1,500,000	3,000,000	3,000,000
VPDES Permit Compliance	2,000,000	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	14,000,000	16,000,000
Total Project Cost	45,597,610	5,724,492	30,342,825	7,628,007	10,135,771	10,135,771	63,966,866	109,564,476
Debt Funding								
Future Bond Issuance	108,160	-	13,677,303	-	1,500,000	1,500,000	16,677,303	16,785,463
General Obligation Bonds	10,578,806	-	-	-	-	-	-	10,578,806
General Obligation Notes	298,767	-	-	-	-	-	-	298,767
Debt Funding Funding	10,985,733	-	13,677,303	-	1,500,000	1,500,000	16,677,303	27,663,036
Education Funding								
State-Other Categorical Aid	70,000	-	10,000,000	-	-	-	10,000,000	10,070,000
Other Funding								
Interest Earnings	390,549	-	-	-	-	-	-	390,549
Other - Federal Funding	5,716,750	-	-	-	-	-	-	5,716,750
Other Funding Funding	6,107,299	-	-	-	-	-	-	6,107,299
Transfers								
Transfer from General Fund	-	348,997	271,784	270,000	280,000	280,000	1,450,781	1,450,781
Transfer from Stormwater Fund	28,434,578	5,375,495	6,393,738	7,358,007	8,355,771	8,355,771	35,838,782	64,273,360
Transfers Funding	28,434,578	5,724,492	6,665,522	7,628,007	8,635,771	8,635,771	37,289,563	65,724,141
Total Funding	45,597,610	5,724,492	30,342,825	7,628,007	10,135,771	10,135,771	63,966,866	109,564,476

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Drainage and Street Improvements

Project: 11907

Title: ADA Compliance-Curb Cuts

Status: Active Project

Comprehensive Plan Information

Project Location

CIE Project: N/A

Plan Reference:

LOS/Concurrency: N/A

Project Need: N/A

District:

Location: Citywide

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding				Future Funding
				FY 2016	FY 2017	FY 2018		
461,428	321,308	25,000	30,120	25,000	30,000	30,000	0	

Description and Scope

This project provides for wheelchair curb ramp construction at various intersections throughout the City. Priority is given to critical intersections or where citizens have requested accommodations.

Rationale

Funding Strategy

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/05 - 06/18	461,428

Total Budgetary Cost Estimate: 461,428

Means of Financing

Funding Source	Amount
General Obligation Bonds	321,308
Transfer from General Fund	140,120

Total Programmed Funding: 461,428
Future Funding Requirements: 0

**VARIOUS
LOCATIONS
CITYWIDE**

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Drainage and Street Improvements

Project: 10110	Title: Alexander's Corner Resignalization			Status: Active Project												
Comprehensive Plan Information				Project Location												
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District:	Location: Intersection of Airline Blvd and Portsmouth Blvd											
Programmed Funding																
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding								
991,500	991,500	0	0	0		0	0	0								
Description and Scope																
This project will upgrade the traffic signal system at Alexander's Corner and the nearby intersection at Turnpike and Portsmouth Boulevard. The project will include new span support, LED signal heads, video detection, controller, and back-up battery power. Project will also include repaving and layout improvements to the intersection.																
Rationale																
The signal at this intersection is very old and in need of repair. Due to the size and complexity of the intersection, the costs to upgrade have been high. However, because the City has received federal grant funds from the Congestion Mitigation and Air Quality (CMAQ) program, the project is able to proceed.																
Funding Strategy																
The project is funded 100% by federal grant money which will be run through VDOT.																
Operating Budget Impacts																
Although the operating budget impact is minimal; operating costs will decrease due to the efficiency of the LED heads.																
Project Map				Schedule of Activities												
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Design</td><td>07/07 - 06/08</td><td>141,500</td></tr> <tr> <td>Construction</td><td>07/07 - 06/12</td><td>850,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Design	07/07 - 06/08	141,500	Construction	07/07 - 06/12	850,000
Project Activities	From - To	Amount														
Design	07/07 - 06/08	141,500														
Construction	07/07 - 06/12	850,000														
				<table border="1"> <thead> <tr> <th>Total Budgetary Cost Estimate:</th><th>991,500</th></tr> </thead> </table>				Total Budgetary Cost Estimate:	991,500							
Total Budgetary Cost Estimate:	991,500															
				Means of Financing												
				<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>General Obligation Bonds</td><td>100,000</td></tr> <tr> <td>Other - Federal Funding</td><td>891,500</td></tr> </tbody> </table>				Funding Source	Amount	General Obligation Bonds	100,000	Other - Federal Funding	891,500			
Funding Source	Amount															
General Obligation Bonds	100,000															
Other - Federal Funding	891,500															
				<table border="1"> <thead> <tr> <th>Total Programmed Funding:</th><th>991,500</th></tr> </thead> </table>				Total Programmed Funding:	991,500							
Total Programmed Funding:	991,500															
				<table border="1"> <thead> <tr> <th>Future Funding Requirements:</th><th>0</th></tr> </thead> </table>				Future Funding Requirements:	0							
Future Funding Requirements:	0															

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Drainage and Street Improvements

Project: 11607	Title: Bridge Repairs			Status: Active Project									
Comprehensive Plan Information				Project Location									
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Undefined									
Programmed Funding													
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding						
3,094,292	2,471,631	115,997	121,664	125,000	130,000	130,000	0						
Description and Scope													
This project provides for engineering work and initiation of repairs required on the City's bridges. This is an ongoing project for preventive maintenance and includes localized painting, joint, structural and surface repairs, drainage cleaning and required safety inspections.													
Rationale													
These continuing repairs will provide for the extension of the useful life of the seawall.													
Funding Strategy													
Project Map				Schedule of Activities									
				Project Activities	From - To	Amount							
				Project Management	07/05 - 06/18	3,094,292							
				Total Budgetary Cost Estimate:									
				3,094,292									
Means of Financing													
Funding Source	Amount												
General Obligation Bonds	2,431,981												
Transfer from General Fund	622,661												
Other - Federal Funding	39,650												
				Total Programmed Funding:									
				3,094,292									
				Future Funding Requirements:									
				0									

VARIOUS
LOCATIONS
CITYWIDE

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 10009	Title: Churchland Bridge	Status: Active Project														
Comprehensive Plan Information				Project Location												
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location: High Street														
Programmed Funding																
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding									
29,500,000	5,822,697	0	23,677,303	0	0	0	0									
Description and Scope																
<p>This project provides funding to replace the two westbound lanes of the Churchland Bridge with a totally new structure. The funding identified will address the eventual replacement of the bridge. Inspections will continue to be required on an annual basis and may generate the need to fund necessary repairs until the total replacement funding is in place. The proposed funding schedule will also allow for the design of replacement plans prior to the availability of total funding.</p>																
Rationale																
<p>This bridge was originally built as a two lane bridge in 1950 and widened with two additional lanes in 1974. Several of support structures of the original two lane bridge are severely deteriorated to the point that repairs need to be made as soon as possible to avoid a future condition of possible failure. Bridges in Virginia are inspected in accordance with National Bridge Inspection Standards (NBIS) and the Virginia Department of Transportation (VDOT). The bridge rating criteria rated the Churchland Bridge as a 4. Bridges are rated on a scale from 0-9, with 0 being a failed condition and 9 being excellent. A four rating means the bridge is in poor condition and requires immediate repairs. Further, this rating has mandated that the bridge is inspected once a year as compared to every two years, and a downgrading of the bridge rating would force the City to place load limits on crossing vehicles. A replacement bridge will have a minimum of a 50-year service life.</p>																
Funding Strategy																
<p>The total project cost, which has been projected out through FY16, is \$29.5 million. At this point in time, no other funding sources have been identified. The Engineering Department will continue to research state/federal funding that could be available for this project.</p>																
Project Map				Schedule of Activities												
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Design</td><td>07/09 - 06/17</td><td>2,000,000</td></tr> <tr> <td>Construction</td><td>07/08 - 06/17</td><td>27,500,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Design	07/09 - 06/17	2,000,000	Construction	07/08 - 06/17	27,500,000
Project Activities	From - To	Amount														
Design	07/09 - 06/17	2,000,000														
Construction	07/08 - 06/17	27,500,000														
				Total Budgetary Cost Estimate: 29,500,000												
				Means of Financing												
				<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>General Obligation Bonds</td><td>5,822,697</td></tr> <tr> <td>State-Other Categorical Aid</td><td>10,000,000</td></tr> <tr> <td>Future Bond Issuance</td><td>13,677,303</td></tr> </tbody> </table>				Funding Source	Amount	General Obligation Bonds	5,822,697	State-Other Categorical Aid	10,000,000	Future Bond Issuance	13,677,303	
Funding Source	Amount															
General Obligation Bonds	5,822,697															
State-Other Categorical Aid	10,000,000															
Future Bond Issuance	13,677,303															
				Total Programmed Funding: 29,500,000 Future Funding Requirements: 0												

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Drainage and Street Improvements

Project: 10307	Title: Drainage Facilities Repair and Lake Management				Status: Active Project									
Comprehensive Plan Information				Project Location										
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: City-wide											
Programmed Funding														
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding							
45,083,289	24,548,078	3,071,924	3,193,738	4,158,007	5,055,771	5,055,771	0							
Description and Scope														
<p>The Drainage Facility Repair and Lake Management Program provides funding for citywide system maintenance and repair which includes cave-in repairs, cleaning, CCTV and lining of drainpipes; outfall and ditch maintenance; renewal and replacement of failing infrastructure; lake management including aeration, trash booms, algae control, nuisance abatement and dam maintenance; VPDES permit support including water quality monitoring, public education, and regional efforts through HRDPC; program administration/management and cost sharing in programs such as the Citywide Drainage Needs Assessment and the Downtown Master Utility study.</p>														
Rationale														
Funding Strategy														
<p>This project is funded through transfers from the Stormwater operating budget and Stormwater fund balance.</p>														
Project Map	Schedule of Activities													
	Project Activities		From - To		Amount									
	Project Management		07/06 - 06/17		45,083,289									
	Total Budgetary Cost Estimate: 45,083,289													
Means of Financing														
	Funding Source			Amount										
	General Obligation Bonds			13,500										
	Transfer from Stormwater Fund			44,969,789										
	Other - Federal Funding			100,000										
	Total Programmed Funding: 45,083,289													
	Future Funding Requirements: 0													

**VARIOUS
LOCATIONS
CITYWIDE**

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Drainage and Street Improvements

Project: 12707	Title: Dredging of Lakes/Ponds			Status: Active Project			
Comprehensive Plan Information				Project Location			
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Citywide			
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding
3,303,571	2,000,000	303,571	200,000	200,000	300,000	300,000	0

Description and Scope

The Stormwater Management Plan is committed to address lake/pond issues throughout the City. One of these issues is the dredging of the City's lakes and ponds which is necessary to re-establish the original lake depth, remove organic materials and sediment and enhance water quality. The Lake Management Plan prioritizes dredging and other lake improvements based on water quality and increased functionality. The first dredging project commenced in FY08.

Rationale

City street drainage flows into some of the lakes and ponds throughout City. These locations are important to the City's stormwater system, and are included in the city's VPDES Stormwater permit.

Funding Strategy

Starting in FY10, a minimum of \$200,000 per year will be budgeted to address lake/pond and outfall dredging. Funding will be used for project design, permits, and maintenance operations after priorities are re-examined based on the updated Lake Management Plan and the Outfall Ditch Rehabilitation Wetlands/Water Assessment Report.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/07 - 01/17	3,303,571

Total Budgetary Cost Estimate: 3,303,571

Means of Financing

Funding Source	Amount
Transfer from Stormwater Fund	3,303,571

Total Programmed Funding: 3,303,571
Future Funding Requirements: 0

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 13007	Title: Midtown Corridor	Status: Active Project												
Comprehensive Plan Information		Project Location												
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location:												
Programmed Funding														
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding	FY 2016	FY 2017	FY 2018	Future Funding						
1,000,000	1,000,000	0	0	0	0	0	0	0						
Description and Scope														
<p>This project will provide 1) matching funds to VDOT under the Revenue Sharing Program to accelerate the accrual of funds and expedite construction of the Turnpike Road Improvement Project being funded under the VDOT Urban Program, and 2) implement the first phase of the Frederick Boulevard corridor plan as recommended by a recent planning study.</p>														
Rationale														
<p>This project will accelerate the improvements to Turnpike Road which will enhance the revitalization and redevelopment of both the former IC Norcom property and the Jeffry Wilson property. The work will provide aesthetic gateway improvements into this redeveloping retail area of the City.</p>														
Funding Strategy														
<p>VDOT will match \$1M in CIP funds to augment \$3.15M available in VDOT Urban Program funds, accelerating the accrual of funds to speed up the start of construction of the Turnpike Road Improvement project from FY19 to FY11.</p>														
Project Map					Schedule of Activities									
					<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Project Activities</th> <th style="text-align: center;">From - To</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>Project Management</td> <td style="text-align: center;">07/06 - 06/12</td> <td style="text-align: right;">1,000,000</td> </tr> </tbody> </table>				Project Activities	From - To	Amount	Project Management	07/06 - 06/12	1,000,000
Project Activities	From - To	Amount												
Project Management	07/06 - 06/12	1,000,000												
					Total Budgetary Cost Estimate: 1,000,000									
					Means of Financing									
					<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Funding Source</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>General Obligation Bonds</td> <td style="text-align: right;">820,266</td> </tr> <tr> <td>Interest Earnings</td> <td style="text-align: right;">179,734</td> </tr> </tbody> </table>				Funding Source	Amount	General Obligation Bonds	820,266	Interest Earnings	179,734
Funding Source	Amount													
General Obligation Bonds	820,266													
Interest Earnings	179,734													
					Total Programmed Funding: 1,000,000 Future Funding Requirements: 0									

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Drainage and Street Improvements

Project: 11307	Title: Traffic Signal Improvements			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Citywide						
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding		
3,004,646	2,524,646	0	120,000	120,000	120,000	120,000	0		
Description and Scope									
Throughout the City, this ongoing project provides for the replacement of outdated or damaged traffic signals and related equipment, installation of new traffic signals and other intersection improvements.									
Rationale									
Funding Strategy									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Project Management	07/05 - 06/18	3,004,646			
				Total Budgetary Cost Estimate:					
				3,004,646					
Means of Financing									
						Amount			
						General Obligation Bonds			
						617,719			
						General Obligation Notes			
						298,767			
						Transfer from General Fund			
						480,000			
						Future Bond Issuance			
						108,160			
						Other - Federal Funding			
						1,500,000			
						Total Programmed Funding:			
						3,004,646			
						Future Funding Requirements:			
						0			

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 10407	Title: Turnpike Road - ML King Hwy to Portsmouth Boulevard			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Turnpike Road						
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding		
732,150	732,150	0	0	0	0	0	0		
Description and Scope									
The project provides funding for facility repairs from Constitution to Portsmouth Boulevard consisting of widening Turnpike Road to five lanes with sidewalks, curbs and gutters and associated drainage improvements. The segment of Turnpike between Constitution and Frederick Boulevard is planned for construction at this time.									
Rationale									
Funding Strategy									
This project has ongoing ROW and design activities at VDOT, but is accruing construction funding through the City's annual VDOT urban allocation. The CIP estimate is based on the City's paying 2% of total project costs, estimated at \$13,000,000. This is a VDOT managed project project.									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Project Management	07/08 - 06/12	732,150			
				Total Budgetary Cost Estimate:					
				732,150					
Means of Financing									
Funding Source				Amount					
General Obligation Bonds				451,335					
State-Other Categorical Aid				70,000					
Interest Earnings				210,815					
				Total Programmed Funding:					
				732,150					
				Future Funding Requirements:					
				0					

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 11311	Title: Update Traffic Signals @ 10 Intersection(HSIP)			Status: Active Project						
Comprehensive Plan Information				Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Citywide							
Programmed Funding										
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding		
3,393,600	3,185,600	208,000	0	0		0	0	0		
Description and Scope										
The city accepted the sum of \$3,185,600 from the VDOT in FY2010/2012 under the HSIP Program for the following traffic intersection										
Portsmouth Blvd/Deep Creek Blvd(\$250,000)										
George Washington Hwy-Greenwood(\$145,000)										
Effingham St-Portsmouth Blvd(\$203,700)										
Frederick Blvd-Deep Creek Blvd(\$448,200)										
Towne Point Rd-Twin Pines Rd (\$198,800)										
George Washington Hwy-Frederick Blvd(\$651,300)										
Portsmouth Blvd-Elmhurst Lane(\$566,700)										
Frederick Blvd-Portsmouth Blvd(\$483,800)										
Rationale										
Funding Strategy										
Project Map				Schedule of Activities						
				Project Activities	From - To	Amount				
				Project Management	01/01 - 06/14	3,393,600				
				Total Budgetary Cost Estimate:				3,393,600		
				Means of Financing						
				Funding Source	Amount					
				Transfer from General Fund	208,000					
				Other - Federal Funding	3,185,600					
				Total Programmed Funding:				3,393,600		
				Future Funding Requirements:				0		

VARIOUS
LOCATIONS

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Drainage and Street Improvements

Project: New0058

Title: Victory blvd/Paradise Cr Bridge Replacement

Status: Active Project

Comprehensive Plan Information

Project Location

CIE Project: N/A

Plan Reference:

LOS/Concurrency: N/A

Project Need: N/A

District:

Location:

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
				FY 2016	FY 2017	FY 2018		
3,000,000	0	0	0	0	0	1,500,000	1,500,000	0

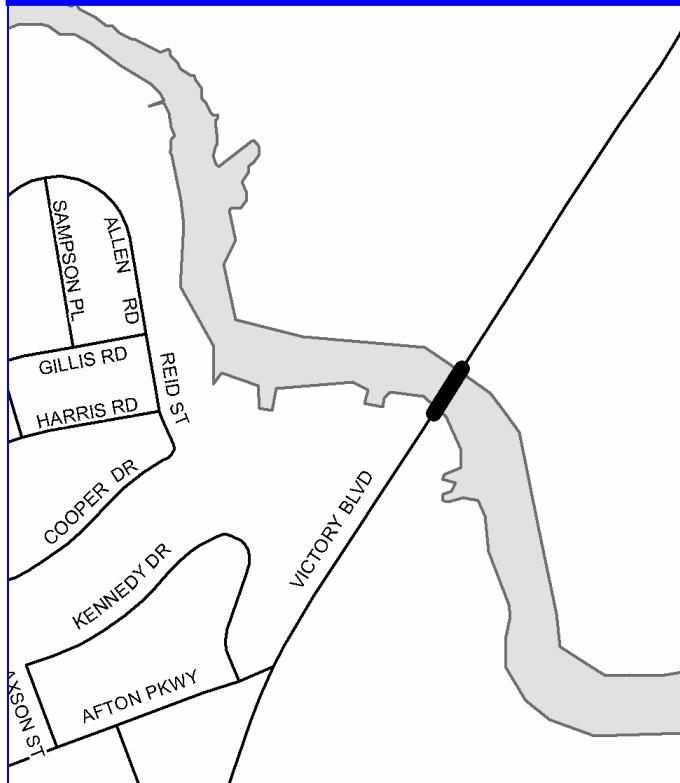
Description and Scope

This bridge originally built in 1949, carries Victory Blvd over Paradise Cr and serves as a main entrance to the Norfolk Naval Shipyard. It is also one of our oldest of five bridges in Portsmouth. These funds identified in future years will start the programming for its eventual and necessary replacement.

Rationale

Funding Strategy

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/15 - 06/16	3,000,000

Total Budgetary Cost Estimate: 3,000,000

Means of Financing

Funding Source	Amount
Future Bond Issuance	3,000,000

Total Programmed Funding: 3,000,000
Future Funding Requirements: 0

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 10209	Title: VPDES Permit Compliance			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Citywide					
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
16,000,000	2,000,000	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0
Description and Scope								
Compliance with our VPDES Permit is a State and Federal mandate. Project support includes activities that are required to meet that mandate such as water quality monitoring, public education/outreach, inspection of industrial facilities, BMP monitoring, erosion and sediment control program, annual reporting of pollutant loads, TMDL planning and implementation plans, annual reporting of stormwater program activities, etc.								
Rationale								
We are operating with a State VPDES permit that requires a significant increase in our programmatic efforts, and ensuing costs, to meet the mandates of the permit. It is important to track these efforts and their costs.								
Funding Strategy								
VPDES permit activities are funded primarily through the Stormwater Utility Fund.								
Project Map				Schedule of Activities				
				Project Activities	From - To	Amount		
				Project Management	07/08 - 06/17	16,000,000		
				Total Budgetary Cost Estimate: 16,000,000				
				Means of Financing				
				Funding Source	Amount			
				Transfer from Stormwater Fund	16,000,000			
				Total Programmed Funding: 16,000,000 Future Funding Requirements: 0				
MAP NOT APPLICABLE								

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements

Education

	Appropriated To Date	FY 2014 Preliminary	Un-Appropriated Subsequent Years				5 Year Total	CIP Total	
			FY 2015	FY 2016	FY 2017	FY 2018			
Project Title									
School Bus Fleet Replacement	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	5,000,000	
Transfer to General Fund	560,000	560,000	560,000	1,070,000	-	-	2,190,000	2,750,000	
Total Project Cost	560,000	1,560,000	1,560,000	2,070,000	1,000,000	1,000,000	7,190,000	7,750,000	
Education Funding									
Transfers from Schools(Capital Reserve Simonsdale School)	560,000	560,000	560,000	1,070,000	-	-	2,190,000	2,750,000	
Transfers									
Transfer from General Fund	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	5,000,000	
Total Funding	560,000	1,560,000	1,560,000	2,070,000	1,000,000	1,000,000	7,190,000	7,750,000	

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Education

Project: 00028	Title: School Bus Fleet Replacement			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Citywide				
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
5,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
Description and Scope								
This project is being established to replace part of the existing aging bus fleet utilized by the school system.								
Rationale								
The bus fleet must be replaced on a continuous basis to ensure the safe transportation of the students of the public school system.								
Funding Strategy								
The replacement of the bus fleet will be cash funded.								
Project Map				Schedule of Activities				
				Project Activities	From - To	Amount		
				Project Management	07/13 - 06/14	5,000,000		
				Total Budgetary Cost Estimate:				
				5,000,000				
				Means of Financing				
				Funding Source	Amount			
				Transfer from General Fund	5,000,000			
				Total Programmed Funding:				
				5,000,000				
				Future Funding Requirements:				
				0				

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Education**

Project: 00043	Title: Transfer to General Fund			Status: Active Project						
Comprehensive Plan Information				Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location:							
Programmed Funding										
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding		
2,750,000	560,000	560,000	560,000	1,070,000	0	0	0	0		
Description and Scope										
The Portsmouth Public Schools contributed a total of \$2,750,000 towards the debt service for the construction of the new Simondale Elementary School. Those funds were booked in the Capital Improvement Fund. These funds will be used to make the debt service payments until they are exhausted. The CIP fund is making a transfer to the General Fund, where the debt service payments are reflected.										
Rationale										
Funding Strategy										
Project Map				Schedule of Activities						
				Project Activities	From - To	Amount				
				Project Management		2,750,000				
				Total Budgetary Cost Estimate: 2,750,000						
Means of Financing										
				Funding Source	Amount					
				Transfers from Schools(Capital Reserve Simondale School)		2,750,000				
				Total Programmed Funding: 2,750,000						
				Future Funding Requirements: 0						

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements

Industrial and Economic Development

	Appropriated To Date	FY 2014 Preliminary	<i>Un-Appropriated Subsequent Years</i>				5 Year Total	CIP Total	
			FY 2015	FY 2016	FY 2017	FY 2018			
Project Title									
City Gateways	1,134,913	50,000	50,000	50,000	50,000	50,000	250,000	1,384,913	
Holiday Inn Site Redevelopment	11,325,000	-	-	-	-	-	-	11,325,000	
Total Project Cost	<u>12,459,913</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>250,000</u>	<u>12,709,913</u>	
Debt Funding									
Future Bond Issuance	224,973	-	-	-	-	-	-	224,973	
General Obligation Bonds	9,898,940	-	-	-	-	-	-	9,898,940	
Debt Funding Funding	<u>10,123,913</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,123,913</u>	
Other Funding									
Sale of Property	2,336,000	-	-	-	-	-	-	2,336,000	
Transfers									
Transfer from General Fund	-	50,000	50,000	50,000	50,000	50,000	250,000	250,000	
Total Funding	<u>12,459,913</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>250,000</u>	<u>12,709,913</u>	

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Industrial and Economic Development

Project: 14107	Title: City Gateways			Status: Active Project			
Comprehensive Plan Information				Project Location			
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: City Wide			
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding
1,384,913	1,134,913	50,000	50,000	50,000	50,000	50,000	0
Description and Scope							
Gateways and multimodal corridors serve as the front door to citizens and visitors to our City. The beautification and maintenance of our gateways is a City Council priority and this project provides funding for the implementation of the City's Gateway and Corridor enhancements.							
Rationale							
The visual appearance of roadway corridors has been identified by citizens as an important factor in Portsmouth's quality of life. Destination 2025, the City's adopted Comprehensive plan, specifically identifies the City's most important gateways and corridors. Within the adopted Comprehensive Plan, adopted policy statement #10.2(2) calls for improving and investing in the appearance of gateway entrance to and roadway corridors through Portsmouth. These adopted strategies include: investing in visual improvements at interchange entrances and along major roadway corridors; improving the visual appearance of, and reducing visual clutter along roadway corridors, coordinating visual improvements with land use strategies to promote redevelopment; implementing a coordinated program for the installation of attractive/directional information signage throughout Portsmouth that is graphically consistent with the City's marketing program; installing period lighting and historic district signage; maintaining and enhancing existing and creating new view corridors from public ways to scenic resources; and improving the maintenance of right-of-way landscaping and streetscape conditions.							
Funding Strategy							
\$50,000 is programmed each year to maintain the gateways.							
Project Map				Schedule of Activities			
				Project Activities		From - To	Amount
				Construction		07/06 - 06/17	1,384,913
				</			

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Industrial and Economic Development

Project: 13009	Title: Holiday Inn Site Redevelopment	Status: Active Project					
Comprehensive Plan Information		Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location: Crawford Parkway					
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding
11,325,000	11,325,000	0	0	0	0	0	0

Description and Scope

In July 2007, Lincoln Property Company (LPC) was selected as Developer for the six-acre developable site owned by Greater Portsmouth Development Corporation and the Portsmouth Redevelopment and Housing Authority. The Development Agreement for this project was executed on February 14, 2008. An amendment to this agreement was signed on June 12, 2009 granting LPC a year extension due to the downturn in the economy. During this time LPC will work closely with GPDC, PRHA and the City to establish a feasible financing plan for the project and determine the mix of uses for the project. The Olde Towne Holiday Inn has been demolished. The project is projected to have a total development cost of approximately \$158 million with \$29 million being generated in new tax revenue to the City. It is estimated that there will be a four to five year build-out.

Rationale

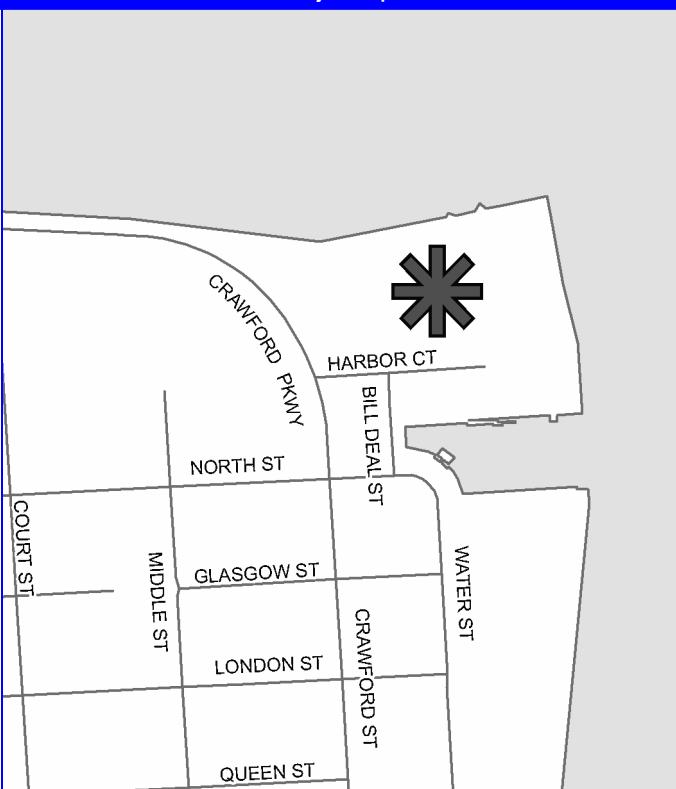
Funding Strategy

Partial project costs will be funded through the land sale proceeds from the redevelopment site and remaining project costs will be funded through bond anticipation notes and general obligation bonds.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/07 - 06/14	11,325,000
Total Budgetary Cost Estimate:		11,325,000
Means of Financing		
Funding Source	Amount	
General Obligation Bonds	8,989,000	
Sale of Property	2,336,000	
Total Programmed Funding:		11,325,000
Future Funding Requirements:		0



City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements

Leisure Services

	Appropriated To Date	FY 2014 Preliminary	<i>Un-Appropriated Subsequent Years</i>				5 Year Total	CIP Total
			FY 2015	FY 2016	FY 2017	FY 2018		
Project Title								
Outdoor Athletic Lighting	916,615	75,000	130,000	135,000	135,000	135,000	610,000	1,526,615
Outdoor Recreation Facility Repair / Replacement	1,294,505	150,000	165,000	170,000	170,000	210,000	865,000	2,159,505
Paradise Creek	-	100,000	-	-	-	-	100,000	100,000
Total Project Cost	2,211,120	325,000	295,000	305,000	305,000	345,000	1,575,000	3,786,120
Debt Funding								
General Obligation Bonds	1,975,854	-	-	-	-	-	-	1,975,854
Other Funding								
Interest Earnings	225,266	-	-	-	-	-	-	225,266
Sale of Property	10,000	-	-	-	-	-	-	10,000
Other Funding Funding	235,266	-	-	-	-	-	-	235,266
Transfers								
Transfer from General Fund	-	325,000	295,000	305,000	305,000	345,000	1,575,000	1,575,000
Total Funding	2,211,120	325,000	295,000	305,000	305,000	345,000	1,575,000	3,786,120

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Leisure Services

Project: 14907	Title: Outdoor Athletic Lighting			Status: Active Project								
Comprehensive Plan Information				Project Location								
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A		District: Location: Citywide									
Programmed Funding												
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding				
1,526,615	916,615	75,000	130,000	135,000	135,000	135,000	135,000	0				
Description and Scope												
<p>Project provides funding for new and upgraded lighting systems to baseball, soccer, football, and softball fields. Fields which will be addressed include:</p> <ul style="list-style-type: none"> • Highland Biltmore Softball • Cradock Middle Softball • Hodges Manor Soccer • Churchland Little League (Field 1) • Churchland Little League (Field 2) • Cavalier Manor Football • Churchland Park Softball #4 												
Rationale												
<p>Enrollment and participation in the City's athletic leagues is continually increasing. Due to the limited number of fields available for practice and games, it has become necessary for leagues to operate during nighttime hours. In addition, lighting the fields will enhance the leagues ability to host tournaments.</p>												
Funding Strategy												
<p>This is a long term project to replace and upgrade the City's athletic lighting one field per year.</p>												
Operating Budget Impacts												
<p>This project allows the City to realize energy savings due to energy efficient bulbs and a 25 year warranty during which time the manufacturer will maintain the lights.</p>												
Project Map				Schedule of Activities								
				Project Activities	From - To	Amount						
				Construction	01/06 - 07/17	1,526,615						
				Total Budgetary Cost Estimate: 1,526,615								
Means of Financing												
				Funding Source	Amount							
				General Obligation Bonds	787,639							
				Transfer from General Fund	610,000							
				Sale of Property	10,000							
				Interest Earnings	118,976							
				Total Programmed Funding: 1,526,615								
				Future Funding Requirements: 0								

VARIOUS
LOCATIONS
CITYWIDE

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Leisure Services

Project: 15007	Title: Outdoor Recreation Facility Repair / Replacement			Status: Active Project			
Comprehensive Plan Information				Project Location			
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A		District: Location: Citywide				
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding
2,159,505	1,294,505	150,000	165,000	170,000	170,000	210,000	0
Description and Scope							
<p>This project provides funding to replace/renovate outdoor athletic amenities such as fencing, drainage, court surfacing, field renovation and tennis court renovation. Projects which have been identified include:</p> <ul style="list-style-type: none"> • Churchland Park #4 Softball - fencing replacement • Renovation of Tennis Courts (Wilson High School, Churchland Park, City Park) • Demolition of old athletic lighting - South Street ball field • Other Ballfield fencing and athletic facility renovations as determined by priorities • Other Ballfield fencing and athletic facility renovations as determined by priorities 							
Rationale							
<p>This project will continue to replace the City's aging outdoor athletic and recreation facilities. Replacement of fencing will enhance the appearance of the facilities and fields, make them safer and more conducive for participants and reduce potential liability. In addition, the City should demolish old athletic lighting systems that are no longer in use. Other projects include development of a park at the former Port Norfolk Elementary School site and tennis court renovations.</p>							
Funding Strategy							
<p>This is a long term, on-going project to replace and upgrade our aging parks and outdoor recreation amenities.</p>							
Project Map				Schedule of Activities			
				Project Activities		From - To	Amount
				Construction		01/06 - 06/17	2,159,505
				Total Budgetary Cost Estimate:		2,159,505	
				Means of Financing			
				Funding Source		Amount	
				General Obligation Bonds		1,188,215	
				Transfer from General Fund		865,000	
				Interest Earnings		106,290	
				Total Programmed Funding:		2,159,505	
				Future Funding Requirements:		0	

**VARIOUS
LOCATIONS
CITYWIDE**

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Leisure Services

Project: 00029	Title: Paradise Creek			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location:				
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
100,000	0	100,000	0	0		0	0	0
Description and Scope								
This project will pay for capital equipment to support maintenance at Paradise Creek Park. The equipment includes:								
<ul style="list-style-type: none"> • Crew Cab Dump Truck \$35,000 • Trailer 4,000 • Chopper Mower 19,000 • Tractor 26,000 • Mowing Deck 4,000 • "Gator" type vehicle 12,000 								
Rationale								
In 2006, the City entered into an agreement with the Elizabeth River Project. Under the terms of the agreement, the Elizabeth River Project (ERP) would raise money to purchase land and to design and build a park on Paradise Creek in the Victory Blvd corridor. The City agreed to accept the donation of the park upon completion and operate and maintain the park as a public open space in perpetuity.								
Paradise Creek Park is a 40 acre park-in-progress in the heart of a working harbor. This is the cornerstone project of a unique and innovative 250-acre conservation that will benefit businesses, industry, environmental groups and the community.								
The park provides the only public access to Paradise Creek, which then connects to the Elizabeth River. The park will also be a model for restoring the larger river and the Chesapeake Bay.								
Funding Strategy								
Funding is needed in FY 2014 only.								
Project Map				Schedule of Activities				
				Project Activities	From - To	Amount		
				Project Management	07/13 - 06/14	100,000		
				Total Budgetary Cost Estimate:		100,000		
				Means of Financing				
				Funding Source		Amount		
				Transfer from General Fund		100,000		
				Total Programmed Funding:		100,000		
				Future Funding Requirements:		0		

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements

Municipal Facilities

	Appropriated To Date	FY 2014 Preliminary	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2015	FY 2016	FY 2017	FY 2018		
Project Title								
ADA Compliance-Municipal Facilities	734,485	-	25,000	25,000	25,000	25,000	100,000	834,485
Behavioral Health Building	7,529,003	990,997	-	-	-	-	990,997	8,520,000
Building Preservation - 601 and 1846 Court	-	400,000	-	-	-	-	400,000	400,000
Case Management System	-	104,260	-	-	-	-	104,260	104,260
Computer Aided Dispatch System	-	388,740	388,740	-	-	-	777,480	777,480
Crime Analysis System	-	56,125	56,125	-	-	-	112,250	112,250
Harbor Center Pavilion-Facility Upgrades	318,930	50,000	50,000	50,000	50,000	50,000	250,000	568,930
HazMat Program	2,302,939	85,000	85,000	85,000	85,000	85,000	425,000	2,727,939
HVAC Replacement-1846 Court Street	-	900,000	-	-	-	-	900,000	900,000
Judicial Facilities Improvements	3,640,000	-	-	-	-	-	-	3,640,000
Portsmouth Court Complex(New Judicial Complex)	77,700,259	9,048,292	-	-	-	-	9,048,292	86,748,551
Public Safety New Radio System	3,000,000	4,000,000	4,000,000	-	-	-	8,000,000	11,000,000
Renovations to Various Buildings	2,907,987	225,000	225,000	225,000	225,000	225,000	1,125,000	4,032,987
Repair of Seawall	941,158	40,000	40,000	40,000	40,000	40,000	200,000	1,141,158
Replacement of HVAC	1,836,052	-	100,000	100,000	100,000	100,000	400,000	2,236,052
Revenue	-	367,917	367,917	367,916	-	-	1,103,750	1,103,750
System-Treasurer/Commissioner of Revenue								
Roof Replacement	2,528,668	-	120,000	150,000	150,000	150,000	570,000	3,098,668
Seawall Reinforcement	8,570,000	-	250,000	-	-	-	250,000	8,820,000
Total Project Cost	112,009,481	16,656,331	5,707,782	1,042,916	675,000	675,000	24,757,029	136,766,510
Debt Funding								
Future Bond Issuance	108,160	14,039,289	4,000,000	-	-	-	18,039,289	18,147,449
General Obligation Bonds	67,517,243	-	-	-	-	-	-	67,517,243
General Obligation Notes	25,029,003	-	-	-	-	-	-	25,029,003
VML/VaCO Lease Revenue Bonds	4,500,000	-	-	-	-	-	-	4,500,000
Debt Funding Funding	97,154,406	14,039,289	4,000,000	-	-	-	18,039,289	115,193,695
Other Funding								
Harbor Center Pavilion Ticket Sales	318,930	50,000	50,000	50,000	50,000	50,000	250,000	568,930
Other - Federal Funding	122,000	-	-	-	-	-	-	122,000
Other - Local Funding	165,146	-	-	-	-	-	-	165,146
Sale of Property	2,690,000	-	-	-	-	-	-	2,690,000
Other Funding Funding	3,296,076	50,000	50,000	50,000	50,000	50,000	250,000	3,546,076
Transfers								
Trans from Gen Fund to Capital Reserve - Courts	4,396,375	-	-	-	-	-	-	4,396,375
Transfer from General Fund	7,162,624	2,567,042	1,657,782	992,916	625,000	625,000	6,467,740	13,630,364
Transfers Funding	11,558,999	2,567,042	1,657,782	992,916	625,000	625,000	6,467,740	18,026,739
Total Funding	112,009,481	16,656,331	5,707,782	1,042,916	675,000	675,000	24,757,029	136,766,510

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 16907	Title: ADA Compliance-Municipal Facilities			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Undefined					
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding		
834,485	734,485	0	25,000	25,000	25,000	25,000	0		
Description and Scope									
This project provides the needed funding to make restrooms, entrances, halls and doors compliant with the Americans with Disabilities Act.									
Rationale									
Funding is required in order to respond to complaints and continue to upgrade non-compliant buildings upon identification of deficiency.									
Funding Strategy									
In past CIP budgets this project has been funded with GO Bonds.									
Operating Budget Impacts									
There is no direct impact on the Operating Budget.									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Project Management	07/06 - 06/17	425,000			
				Construction	07/06 - 06/17	409,485			
				Total Budgetary Cost Estimate:					
				834,485					
Means of Financing									
Funding Source				Amount					
				General Obligation Bonds					
				734,485					
				Transfer from General Fund					
				100,000					
				Total Programmed Funding:					
				834,485					
				Future Funding Requirements:					
				0					

MAP NOT
APPLICABLE

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 17607	Title: Behavioral Health Building			Status: Active Project													
Comprehensive Plan Information				Project Location													
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District:	Location: County Street												
Programmed Funding																	
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding										
8,520,000	7,529,003	990,997	0	0	0	0	0										
Description and Scope																	
This project provides funding for a new Behavioral Healthcare Building that will be approximately 30,000 square feet and located adjacent to the Social Services building. The facility will contain all BHS activities except for the operations currently located in the Port Centre building.																	
Rationale																	
Combining the various BHS activities into a new facility adjacent to Social Services will improve service delivery and optimize efficiencies																	
Funding Strategy																	
\$4.5 million - Lease Revenue Bonds issued August, 2004. An additional \$3 million in Build America Bonds were issued in 2010.																	
Project Map				Schedule of Activities													
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Project Management</td><td>07/01 - 06/15</td><td>8,520,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Project Management	07/01 - 06/15	8,520,000				
Project Activities	From - To	Amount															
Project Management	07/01 - 06/15	8,520,000															
				Total Budgetary Cost Estimate: 8,520,000													
				Means of Financing													
				<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>VML/VaCO Lease Revenue Bonds</td><td>4,500,000</td></tr> <tr> <td>General Obligation Bonds</td><td>3,000,000</td></tr> <tr> <td>General Obligation Notes</td><td>29,003</td></tr> <tr> <td>Future Bond Issuance</td><td>990,997</td></tr> </tbody> </table>				Funding Source	Amount	VML/VaCO Lease Revenue Bonds	4,500,000	General Obligation Bonds	3,000,000	General Obligation Notes	29,003	Future Bond Issuance	990,997
Funding Source	Amount																
VML/VaCO Lease Revenue Bonds	4,500,000																
General Obligation Bonds	3,000,000																
General Obligation Notes	29,003																
Future Bond Issuance	990,997																
				Total Programmed Funding: 8,520,000													
				Future Funding Requirements: 0													

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Municipal Facilities**

Project: 00042	Title: Building Preservation - 601 and 1846 Court			Status: Active Project			
Comprehensive Plan Information				Project Location			
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A				District: Location: Downtown		
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding
400,000	0	400,000	0	0	0	0	0
Description and Scope							
Exterior façade preservation of the buildings located at 601 and 1846 Court Street.							
Rationale							
The municipal buildings located at 601 Court (The Main Library) and 1846 Court Street (Portsmouth Art & Cultural Center) are both iconic structures in the downtown district. Each has its own architectural uniqueness and appeal. As these are older structures certain maintenance activities are required to preserve the exterior façade. A rehabilitative process will sustain the building as they will continue function in their current capacities.							
Funding Strategy							
Project Map				Schedule of Activities			
				Project Activities		From - To	Amount
				Project Management		07/13 - 06/14	400,000
						Total Budgetary Cost Estimate:	400,000
				Means of Financing			
				Funding Source		Amount	
				Transfer from General Fund		400,000	
						Total Programmed Funding:	400,000
						Future Funding Requirements:	0

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 00038	Title: Case Management System			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Court Street					
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding		
104,260	0	104,260	0	0	0	0	0		
Description and Scope									
Case Management System									
Rationale									
<p>The Virginia Commonwealth's Attorney Information System (VCAIS) will be retired by the State in 2013. VCAIS was developed by the State for the Commonwealth's Attorneys use in automation of case management. VCAIS is hosted in Virginia Beach and had been supported with an IT staff of IBM programmers and technicians. The State has been reducing funding for VCAIS over the last several years and the system is now supported by a single programmer (retiring in the near future) on an outdated IBM Lotus Notes/Domino server. Future plans for support and enhancements have been dropped and all Commonwealth Attorneys have been advised to seek a system to replace VCAIS.</p> <p>Ca</p> <p>The Portsmouth Commonwealth Attorney has requested the IT Department plan and support the implementation of a new case management system. This proposed budget recommendation is to implement a prosecute software application to log and track case activities from start to final disposition. The system would interface with the Police Department's criminal records system to share case related information. The system will support digital storage of images, audio files and other documents and files associated with the case. Subpoenas can be automated to generate in mass and tracked by service attempts. The proposed automated system is essential to support efficient case processing in the Commonwealth's Attorney's office.</p>									
Funding Strategy									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Project Management	07/13 - 06/14	104,260			
				Total Budgetary Cost Estimate:					
				104,260					
Means of Financing									
Funding Source				Amount					
				Transfer from General Fund					
				104,260					
				Total Programmed Funding:					
				104,260					
				Future Funding Requirements:					
				0					

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Municipal Facilities**

Project: 00036	Title: Computer Aided Dispatch System			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Crawford Street					
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
777,480	0	388,740	388,740	0	0	0	0	0
Description and Scope								
Computer Aided Dispatch System								
Rationale								
<p>The Police Department is requesting the replacement of an aging computer aided dispatching (CAD) system and a crime analysis system to improve the effectiveness and efficiency of public safety operations. The current CAD system was purchased in 1994 and lacks many of the features and functionality of a modern automated dispatching support system.</p> <p>CAD is a critical component of 911 calling taking and dispatching, providing dispatchers with information needed to quickly and effectively respond to an emergency. CAD systems maintain and track information on the caller including a history of prior incidents and alerts at the address; it identifies tracks and recommends available public safety resources and equipment needed to quickly respond to the incident. The current CAD system lacks real-time reporting capabilities and tools for on-line analysis and data query. The existing CAD system does not support integration with advanced automated mapping software to assist in analyzing call trends or identify areas of increased activity. A new CAD system is needed to integrate with the criminal record management system and support crime analysis software tools needed in the Police Department.</p> <p>A crime mapping and analysis system is being requested to support the rapid assessment and dissemination of critical information to the Police Department. A crime analysis system provides an instant overview of current crime activities in the form of maps, charts and reports accessible with a web browser dashboard. The crime analysis system will interface directly with the CAD and criminal record systems to pull data and consolidate information into a single visual analysis tool. The system uses predictive analytics with spatial distribution of crime incidents and historical trends to project future criminal patterns. This system will provide the Police Department with powerful investigative information that can save personnel hours and assist in identifying resource development strategies.</p>								
Funding Strategy								
Project Map				Schedule of Activities				
				Project Activities		From - To	Amount	
				Project Management		07/13 - 06/15	777,480	
				Total Budgetary Cost Estimate: 777,480				
Means of Financing								
				Funding Source		Amount		
				Transfer from General Fund		777,480		
				Total Programmed Funding: 777,480				
				Future Funding Requirements: 0				

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Municipal Facilities**

Project: 00037	Title: Crime Analysis System			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Crawford Street					
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
112,250	0	56,125	56,125	0	0	0	0	0
Description and Scope								
Crime Analysis								
Rationale								
<p>The Police Department is requesting the replacement of an aging computer aided dispatching (CAD) system and a crime analysis system to improve the effectiveness and efficiency of public safety operations. The current CAD system was purchased in 1994 and lacks many of the features and functionality of a modern automated dispatching support system.</p> <p>CAD is a critical component of 911 calling taking and dispatching, providing dispatchers with information needed to quickly and effectively respond to an emergency. CAD systems maintain and track information on the caller including a history of prior incidents and alerts at the address; it identifies tracks and recommends available public safety resources and equipment needed to quickly respond to the incident. The current CAD system lacks real-time reporting capabilities and tools for on-line analysis and data query. The existing CAD system does not support integration with advanced automated mapping software to assist in analyzing call trends or identify areas of increased activity. A new CAD system is needed to integrate with the criminal record management system and support crime analysis software tools needed in the Police Department.</p> <p>A crime mapping and analysis system is being requested to support the rapid assessment and dissemination of critical information to the Police Department. A crime analysis system provides an instant overview of current crime activities in the form of maps, charts and reports accessible with a web browser dashboard. The crime analysis system will interface directly with the CAD and criminal record systems to pull data and consolidate information into a single visual analysis tool. The system uses predictive analytics with spatial distribution of crime incidents and historical trends to project future criminal patterns. This system will provide the Police Department with powerful investigative information that can save personnel hours and assist in identifying resource development strategies.</p>								
Funding Strategy								
Project Map				Schedule of Activities				
				Project Activities		From - To	Amount	
				Project Management		07/13 - 06/15	112,250	
				Total Budgetary Cost Estimate:		112,250		
				Means of Financing				
				Funding Source		Amount		
				Transfer from General Fund		112,250		
				Total Programmed Funding:		112,250		
				Future Funding Requirements:		0		

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 18507	Title: Harbor Center Pavilion-Facility Upgrades			Status: Active Project									
Comprehensive Plan Information				Project Location									
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District:	Location: 901 Crawford Street								
Programmed Funding													
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding						
568,930	318,930	50,000	50,000	50,000	50,000	50,000	0						
Description and Scope													
The purpose of this project is to develop a life cycle replacement schedule for items at the Harbor Center Pavilion.													
Rationale													
The rationale for this project is to maintain a realistic replacement schedule for large items at the Pavilion. By developing a systematic methodology to replace chairs, curtains, stage and other items, the facility will remain in good condition and eliminate the need for large capital expenditures at one time.													
Funding Strategy													
Funding for this project is a \$1.00 per ticket facility charge.													
Operating Budget Impacts													
The funding of this project will support the operating budget by decreasing repair cost and enhancing the venue to attract more customers.													
Project Map				Schedule of Activities									
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Construction</td><td>07/06 - 12/17</td><td>568,930</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Construction	07/06 - 12/17	568,930
Project Activities	From - To	Amount											
Construction	07/06 - 12/17	568,930											
				<table border="1"> <thead> <tr> <th>Total Budgetary Cost Estimate:</th><th>568,930</th></tr> </thead> </table>				Total Budgetary Cost Estimate:	568,930				
Total Budgetary Cost Estimate:	568,930												
				Means of Financing									
				<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Harbor Center Pavilion Ticket Sales</td><td>568,930</td></tr> </tbody> </table>				Funding Source	Amount	Harbor Center Pavilion Ticket Sales	568,930		
Funding Source	Amount												
Harbor Center Pavilion Ticket Sales	568,930												
				<table border="1"> <thead> <tr> <th>Total Programmed Funding:</th><th>568,930</th></tr> </thead> </table>				Total Programmed Funding:	568,930				
Total Programmed Funding:	568,930												
				<table border="1"> <thead> <tr> <th>Future Funding Requirements:</th><th>0</th></tr> </thead> </table>				Future Funding Requirements:	0				
Future Funding Requirements:	0												

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 16707	Title: HazMat Program	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location: Citywide						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	Non-Appropriated Programmed CIP Funding	FY 2017	FY 2018	Future Funding
2,727,939	2,302,939	85,000	85,000	85,000	85,000	85,000	85,000	2,740

Description and Scope

This project is used to pay for the removal and or disposal of hazardous material such as asbestos, lead, mold and PCB's. Most of the hazardous material has been identified in the City's Asbestos Management Plan. During renovations, some material is exposed that was not identified in the Management Plan. When this occurs, the material must be removed and disposed of properly.

Rationale

This project provides funding to allow for removal of hazardous materials in emergencies as well as planned renovations. The City's Asbestos Management Plan as required by the State, contains language that requires annual funding for both emergency and routine removal of asbestos. This project provides the required funding.

Funding Strategy

This project is funded through GO bonds.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/06 - 06/17	2,730,679

MAP NOT
APPLICABLE

Total Budgetary Cost Estimate: 2,730,679

Means of Financing

Funding Source	Amount
General Obligation Bonds	2,302,939
Transfer from General Fund	425,000

Total Programmed Funding: 2,727,939
Future Funding Requirements: 2,740

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Municipal Facilities**

Project: 00041	Title: HVAC Replacement-1846 Court Street			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Court Street				
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding	FY 2016	FY 2017	FY 2018	Future Funding
900,000	0	900,000	0	0	0	0	0	0
Description and Scope								
HVAC Replacement-1846 Court Street (Portsmouth Art & Cultural Center)								
Rationale								
The existing HVAC system has exceeded its useful life. A replacement unit will be sized and configured appropriately to handle the Museum's needs.								
Funding Strategy								
Project Map				Schedule of Activities				
				Project Activities	From - To	Amount		
				Project Management	07/13 - 06/14	900,000		
				Total Budgetary Cost Estimate: 900,000				
Means of Financing								
				Funding Source	Amount			
				Transfer from General Fund	900,000			
				Total Programmed Funding: 900,000				
				Future Funding Requirements: 0				

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 18707	Title: Judicial Facilities Improvements			Status: Active Project											
Comprehensive Plan Information				Project Location											
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A				District: Location:										
Programmed Funding															
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding	FY 2016	FY 2017	FY 2018	Future Funding							
3,640,000	3,640,000	0	0	0	0	0	0	0							
Description and Scope															
These funds will provide for onsite and offsite infrastructure improvements to support the new courthouse.															
Rationale															
Funding Strategy															
Project Map				Schedule of Activities											
				<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Project Activities</th> <th style="width: 25%;">From - To</th> <th style="width: 25%;">Amount</th> </tr> </thead> <tbody> <tr> <td>Project Management</td> <td>01/00 - 01/00</td> <td style="text-align: right;">3,640,000</td> </tr> </tbody> </table>				Project Activities	From - To	Amount	Project Management	01/00 - 01/00	3,640,000		
Project Activities	From - To	Amount													
Project Management	01/00 - 01/00	3,640,000													
				Total Budgetary Cost Estimate: 3,640,000											
Means of Financing															
				<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Funding Source</th> <th style="width: 25%;">Amount</th> </tr> </thead> <tbody> <tr> <td>General Obligation Bonds</td> <td style="text-align: right;">2,500,000</td> </tr> <tr> <td>Transfer from General Fund</td> <td style="text-align: right;">1,000,000</td> </tr> <tr> <td>Sale of Property</td> <td style="text-align: right;">140,000</td> </tr> </tbody> </table>				Funding Source	Amount	General Obligation Bonds	2,500,000	Transfer from General Fund	1,000,000	Sale of Property	140,000
Funding Source	Amount														
General Obligation Bonds	2,500,000														
Transfer from General Fund	1,000,000														
Sale of Property	140,000														
				Total Programmed Funding: 3,640,000											
				Future Funding Requirements: 0											

MAP NOT
APPLICABLE

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Municipal Facilities**

Project: 18207	Title: Portsmouth Court Complex(New Judicial Complex)			Status: Active Project															
Comprehensive Plan Information				Project Location															
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Bold New Directions Project Need: N/A			District:	Location: 800 Crawford Street														
Programmed Funding																			
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding												
86,748,551	77,700,259	9,048,292	0	0	0	0	0												
Description and Scope																			
<p>This project includes the creation of a master plan for the courts with the first phase identified as the construction of a facility which will primarily house the Circuit Court and Clerk of the Court. The Courthouse will have 107,166 gross square feet of space for the Circuit Court, 39,837 gross square feet for the General District Court and a minimum of 40,432 gross square feet for Juvenile and Domestic Relations Court. The new Judicial Complex will open fall of FY13.</p>																			
Rationale																			
<p>The existing civic center presently housing the courts was in serious need of renovation or replacement. A lawsuit by the Circuit Court judges required the City to move forward with replacement.</p>																			
Funding Strategy																			
Operating Budget Impacts																			
<p>Originally, the City's budgeted five-year plan accepted by the Courthouse developer for FY09 @ \$5 million, FY10-12 @ \$3 million each, FY13 @ \$4.75 million and FY14 @ \$9,048,292. In order to settle the pending lawsuit by the Circuit Court judges, the real estate tax rate was increased to establish a courts capital reserve fund. Additional amounts above the funding amounts identified previously will be used to fund all three courts rather than the original plans for the Circuit Court only.</p>																			
Project Map				Schedule of Activities															
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Design</td><td>08/06 - 01/08</td><td>6,250,000</td></tr> <tr> <td>Construction</td><td>07/08 - 12/14</td><td>73,548,292</td></tr> <tr> <td>Judicial Facilities Imprv(Desk Inc)</td><td>01/05 - 01/08</td><td>6,950,259</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Design	08/06 - 01/08	6,250,000	Construction	07/08 - 12/14	73,548,292	Judicial Facilities Imprv(Desk Inc)	01/05 - 01/08	6,950,259
Project Activities	From - To	Amount																	
Design	08/06 - 01/08	6,250,000																	
Construction	07/08 - 12/14	73,548,292																	
Judicial Facilities Imprv(Desk Inc)	01/05 - 01/08	6,950,259																	
				Total Budgetary Cost Estimate: 86,748,551															
Means of Financing																			
<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Trans from Gen Fund to Capital Reserve - Courts</td><td>4,396,375</td></tr> <tr> <td>General Obligation Bonds</td><td>44,303,884</td></tr> <tr> <td>General Obligation Notes</td><td>25,000,000</td></tr> <tr> <td>Transfer from General Fund</td><td>4,000,000</td></tr> <tr> <td>Future Bond Issuance</td><td>9,048,292</td></tr> </tbody> </table>				Funding Source	Amount	Trans from Gen Fund to Capital Reserve - Courts	4,396,375	General Obligation Bonds	44,303,884	General Obligation Notes	25,000,000	Transfer from General Fund	4,000,000	Future Bond Issuance	9,048,292				
Funding Source	Amount																		
Trans from Gen Fund to Capital Reserve - Courts	4,396,375																		
General Obligation Bonds	44,303,884																		
General Obligation Notes	25,000,000																		
Transfer from General Fund	4,000,000																		
Future Bond Issuance	9,048,292																		
				Total Programmed Funding: 86,748,551 Future Funding Requirements: 0															

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 23512	Title: Public Safety New Radio System	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location: Public Safety						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	Non-Appropriated Programmed CIP Funding	FY 2017	FY 2018	Future Funding
11,000,000	3,000,000	4,000,000	4,000,000	0	0	0	0	0

Description and Scope

The Smartnet radio system was installed in 1987 and will reach the end of its product life-cycle at the end of 2012. Limited product development on the Smartnet platform will begin occurring in 2010 and manufacturing of Smartnet equipment will end in 2012. A radio system modernization is needed to replace the aging system and meet national P25 communications standards with an upgrade to digital technology.

P25 communication standard have been adopted nationally to improve radio interoperability, compatibility and security. A radio system modernization plan is recommended to replace the Smartnet system with a digital system that meets P25 standards and upgrades the city's radio technology. The new P25 system will be simulcast to improve radio coverage in areas of the city that experience communication problems with portable radios.

Rationale

Funding Strategy

The project will be funded by issue of Bonds.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	01/01 - 06/17	11,000,000

Total Budgetary Cost Estimate: 11,000,000

Means of Financing

Funding Source	Amount
General Obligation Bonds	3,000,000
Future Bond Issuance	8,000,000

Total Programmed Funding: 11,000,000
Future Funding Requirements: 0

NO MAP
REQUIRED

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

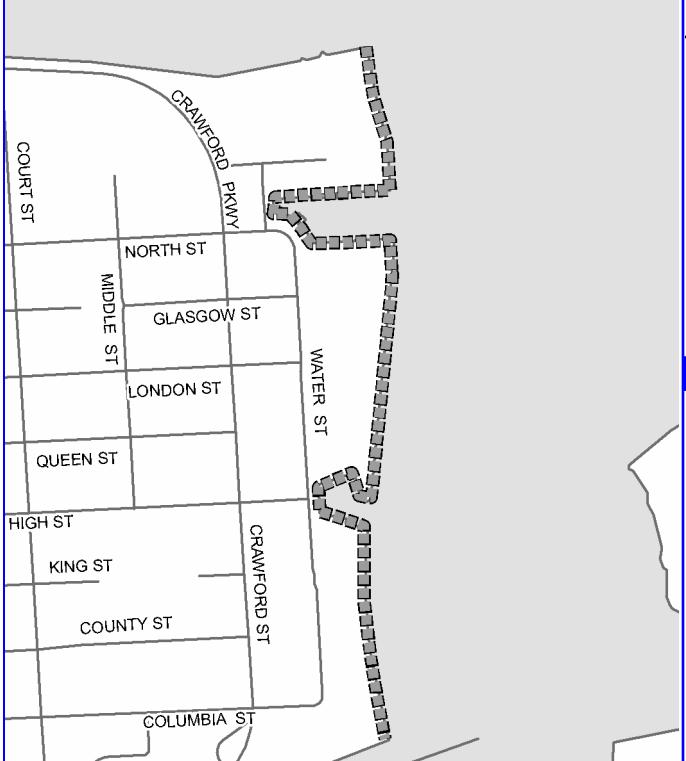
Capital Improvements
Municipal Facilities

Project: 17207	Title: Renovations to Various Buildings			Status: Active Project			
Comprehensive Plan Information				Project Location			
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Citywide			
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding
4,032,987	2,907,987	225,000	225,000	225,000	225,000	225,000	0
Description and Scope							
This project provides funding to perform major renovations to various City Facilities. These projects are prioritized through a comprehensive needs assessment.							
Rationale							
The renovation of facilities reduces the cost of regular maintenance to buildings, provides citizens and employees with facilities that are safe and comfortable to utilize, and provides the opportunity to install efficient building systems that decrease the overall cost of operating the facilities.							
Funding Strategy							
This project is funded by GO Bond funding.							
Operating Budget Impacts							
The regular renovation of facilities reduces the cost of maintaining the facility and decreases energy cost through the installation of energy efficient equipment.							
Project Map				Schedule of Activities			
				Project Activities	From - To	Amount	
				Project Management	07/06 - 06/17	4,032,987	
				Total Budgetary Cost Estimate:	4,032,987		
				Means of Financing			
				Funding Source	Amount		
				General Obligation Bonds	2,907,987		
				Transfer from General Fund	1,125,000		
				Total Programmed Funding:	4,032,987		
				Future Funding Requirements:	0		

MAP NOT
APPLICABLE

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 17407	Title: Repair of Seawall			Status: Active Project									
Comprehensive Plan Information				Project Location									
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District:	Location: Downtown Waterfront								
Programmed Funding													
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding						
1,141,158	941,158	40,000	40,000	40,000	40,000	40,000	0						
Description and Scope													
Continuous maintenance of the seawall structure													
Rationale													
The waterfront seawall and bulkhead is a major element of the downtown waterfront. This funding is for the seawall's maintenance to ensure safety of citizens and visitors. This maintenance will address the concrete, steel and other materials that are exposed to and impacted by pedestrian and vessel use, weather and the waters of the river.													
Funding Strategy													
Project Map				Schedule of Activities									
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Project Management</td><td>07/06 - 06/17</td><td>1,141,158</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Project Management	07/06 - 06/17	1,141,158
Project Activities	From - To	Amount											
Project Management	07/06 - 06/17	1,141,158											
				Total Budgetary Cost Estimate: 1,141,158									
Means of Financing													
Funding Source	Amount												
General Obligation Bonds	937,658												
Transfer from General Fund	200,000												
Other - Local Funding	3,500												
				Total Programmed Funding: 1,141,158									
				Future Funding Requirements: 0									

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 16807	Title: Replacement of HVAC			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: N/A					
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding		
2,236,052	1,836,052	0	100,000	100,000	100,000	100,000	0		
Description and Scope									
This project provides the necessary funding to replace aging Heating, Ventilation and Air Conditioning systems proactively using life cycle cost methodology.									
Rationale									
The continued funding of this project allows for a more reliable and efficient inventory of equipment. Repair cost decrease and reliability increases.									
Funding Strategy									
In past CIP budgets this project has been funded by GO bonds.									
Operating Budget Impacts									
Continued funding of this project minimizes repair cost of existing equipment and allows for the installation of more efficient equipment that utilizes less energy.									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Project Management	07/07 - 06/06	1,411,406			
				Construction	07/06 - 06/17	824,646			
				Total Budgetary Cost Estimate:					
				2,236,052					
Means of Financing									
Funding Source				Amount					
				General Obligation Bonds					
				1,511,782					
				Transfer from General Fund					
				562,624					
				Other - Local Funding					
				161,646					
				Total Programmed Funding:					
				2,236,052					
				Future Funding Requirements:					
				0					

MAP NOT
APPLICABLE

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 00039	Title: Revenue System-Treasurer/Commissioner of Revenue			Status: Active Project			
Comprehensive Plan Information				Project Location			
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: High Street				
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding
1,103,750	0	367,917	367,917	367,916	0	0	0
Description and Scope							
Revenue System							
Rationale							
<p>The city Treasurer and Commissioner of Revenue are requesting the replacement of several internally developed taxation and billing systems with a single integrated revenue collections system. The new system will replace several stand alone systems including software applications for business licenses, personal property assessment and taxing, real estate billing, trustee taxes, Virginia income tax processing, animal (dog) licenses, and cashiering and delinquent tax collections. The consolidation of these taxing and billing systems into a single system for the revenue collection will reduce the need to support and maintain separate databases and software applications.</p> <p>A new integrated revenue and collection system will improve the efficiency and effectiveness of taxing and collection in both the Commissioner of Revenue and City Treasure offices. Staff in these departments must currently work several systems to access and update taxpayer and other related information. An integrated system will reduce staff time to enter and process information by sharing a common taxpayer database across all taxing and billing software applications. The City Treasurer's office will be able to quickly research a taxpayer's amounts due in all taxing and billing programs. Delinquent tax collection will become more efficient as liens, Virginia set-off debt collection, stops, judgments and other collection activities can occur over several systems at one time. Time saved by the staff can be used to enhance revenue collection and improve customer service.</p> <p>The new system will also include citizen and business web portals. Citizens will be able to access more information regarding their accounts to determine the status of the account, amounts and dates due. A payment web portal will interface with the system to allow for convenient payment options. A business web site will be provided for business license renewals, trustee tax submissions and business personal property submissions and payments. These new online services will provide options for business to report and renew licenses without visiting City Hall.</p>							
Funding Strategy							
Project Map				Schedule of Activities			
				Project Activities		From - To	Amount
				Project Management		07/13 - 06/16	1,103,750
				Total Budgetary Cost Estimate:		1,103,750	
Means of Financing							
				Funding Source		Amount	
				Transfer from General Fund		1,103,750	
				Total Programmed Funding:		1,103,750	
				Future Funding Requirements:		0	

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 16507

Title: Roof Replacement

Status: Active Project

Comprehensive Plan Information

Project Location

CIE Project: N/A

Plan Reference:

LOS/Concurrency: N/A

Project Need: N/A

District:

Location: Undefined

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
				FY 2016	FY 2017	FY 2018		
3,098,668	2,528,668	0	120,000	150,000	150,000	150,000	(3,098,668)	

Description and Scope

This CIP project is reoccurring. It is used to fund roof replacements in accordance with a roof replacement plan that has been established. The roof replacement plan was done after a thorough evaluation of all roofs. The evaluation used both non-destructive and destructive tests.

Rationale

The continued funding of this CIP allows the City to proactively maintain roofing systems in a systematic way that eliminates the need for large capital expenses all at one time.

Funding Strategy

There has been consistent funding over the past 12 years. This funding has improved the overall condition of roofs across the City.

Operating Budget Impacts

The continued funding of this project minimizes repair expenses due to damages caused by leaking roofs.

Project Map

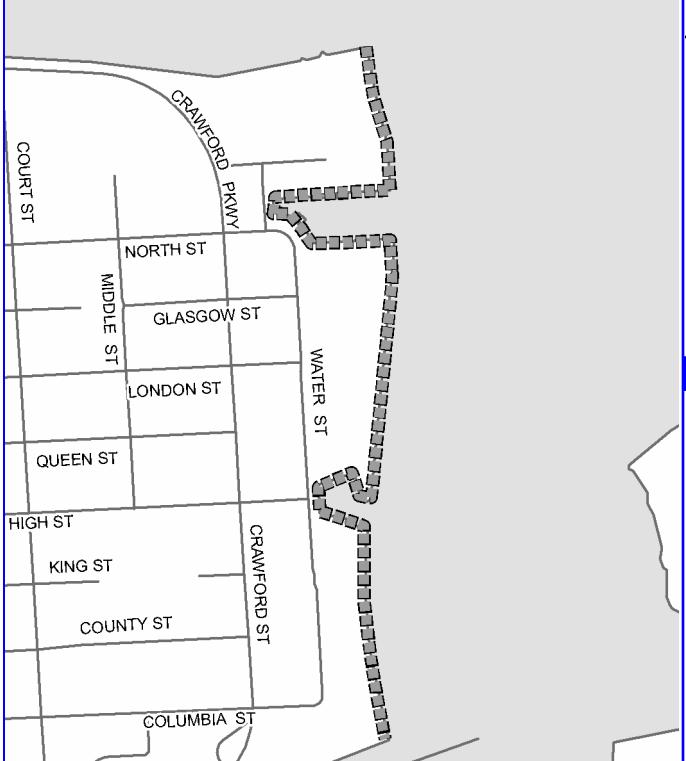
Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate: 0		
Means of Financing		
Funding Source	Amount	
General Obligation Bonds	2,298,508	
Transfer from General Fund	570,000	
Future Bond Issuance	108,160	
Other - Federal Funding	122,000	
Total Programmed Funding: 3,098,668		
Future Funding Requirements: (3,098,668)		

**MAP NOT
APPLICABLE**

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements
Municipal Facilities

Project: 18307	Title: Seawall Reinforcement			Status: Active Project											
Comprehensive Plan Information				Project Location											
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District:	Location: Downtown Portsmouth										
Programmed Funding															
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding								
8,820,000	8,570,000	0	250,000	0	0	0	0								
Description and Scope															
<p>This project provides funding for necessary repairs/replacement of the waterfront seawall from Swimming Point parallel to Crawford Pkwy east to the former Holiday Inn site and from the North end on the Elizabeth River side to the south end of the seawall adjacent to City Hall.</p> <p>The first phase was the replacement of approximately 140 feet of this seawall that collapsed just north of High Street Landing. The second phase was replacement of the seawall from Swimming Point to the Holiday Inn site parallel to Crawford Parkway. The third phase will be replacement of the seawall on the Elizabeth River side from the North Landing, north to the Tidewater Yacht Marina, a length of approximately 800 feet.</p>															
Rationale															
<p>The Seawall is a major city-owned asset in downtown Portsmouth. The impacts of the seawall on economic development, tourism, and community pride are difficult to quantify, but are significant. Recent routine inspections of the seawall have shown that there is substantial damage that must be repaired.</p> <p>The design is complete for seawall repair work from North Landing up to the northern end of the Seawall. Inspections have been completed for the Seawall located north of North Landing. Substantial funding was provided in FY 13 to address this major repair.</p>															
Funding Strategy															
<p>This project is expected to be cash funded in FY 2015.</p>															
Operating Budget Impacts															
<p>No impact to the operating budget.</p>															
Project Map				Schedule of Activities											
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Construction</td><td>07/07 - 06/12</td><td>8,820,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Construction	07/07 - 06/12	8,820,000		
Project Activities	From - To	Amount													
Construction	07/07 - 06/12	8,820,000													
				<table border="1"> <tr> <td>Total Budgetary Cost Estimate:</td><td>8,820,000</td></tr> </table>				Total Budgetary Cost Estimate:	8,820,000						
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				Means of Financing											
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Funding Source	Amount														
General Obligation Bonds	4,020,000														
Transfer from General Fund	2,250,000														
Sale of Property	2,550,000														
				<table border="1"> <tr> <td>Total Programmed Funding:</td><td>8,820,000</td></tr> <tr> <td>Future Funding Requirements:</td><td>0</td></tr> </table>				Total Programmed Funding:	8,820,000	Future Funding Requirements:	0				
Total Programmed Funding:	8,820,000														
Future Funding Requirements:	0														

City of Portsmouth
Fiscal Year 2014 Preliminary Budget

Capital Improvements

Contingency

Parking Authority CIP

	Appropriated To Date	FY 2014 Preliminary	Un-Appropriated Subsequent Years				5 Year Total	CIP Total	
			FY 2015	FY 2016	FY 2017	FY 2018			
Project Title									
County Street Parking Garage Replacement	250,000	-	1,500,000	1,600,000	-	-	3,100,000	3,350,000	
Parking Garage Repairs	2,046,272	225,000	250,000	250,000	-	-	725,000	2,771,272	
Total Project Cost	<u>2,296,272</u>	<u>225,000</u>	<u>1,750,000</u>	<u>1,850,000</u>	<u>-</u>	<u>-</u>	<u>3,825,000</u>	<u>6,121,272</u>	
Debt Funding									
Future Bond Issuance	-	-	1,500,000	1,600,000	-	-	3,100,000	3,100,000	
General Obligation Bonds	1,846,272	-	-	-	-	-	-	1,846,272	
Debt Funding Funding	<u>1,846,272</u>	<u>-</u>	<u>1,500,000</u>	<u>1,600,000</u>	<u>-</u>	<u>-</u>	<u>3,100,000</u>	<u>4,946,272</u>	
Other Funding									
Sale of Property	400,000	-	-	-	-	-	-	400,000	
Transfers									
Transfer from General Fund	50,000	225,000	250,000	250,000	-	-	725,000	775,000	
Total Funding	<u>2,296,272</u>	<u>225,000</u>	<u>1,750,000</u>	<u>1,850,000</u>	<u>-</u>	<u>-</u>	<u>3,825,000</u>	<u>6,121,272</u>	

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Parking Authority CIP**

Project: 0052	Title: County Street Parking Garage Replacement			Status: Active Project										
Comprehensive Plan Information				Project Location										
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: County Street											
Programmed Funding														
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding						
3,350,000	250,000	0	1,500,000	1,600,000		0	0	0						
Description and Scope														
<p>This project provides funding for the replacement of County Street Parking Garage. Current inspections and the immediate need for major structural repairs serve to confirm the necessity to plan for this facility's replacement. To maintain the garage in full operation additional repairs will be necessary prior to replacement funding.</p>														
Rationale														
<p>The County Street Parking Garage was built in 1969 and is reaching the end of its useful service life. Numerous pre-cast structural elements are facing deterioration and require extensive repairs or replacement, which has limited the use of portions of the structure. The condition of the most recent structural elements needing to be replaced have resulted in extensive repairs and the closing the top deck of the garage. Replacing this garage will allow the City to continue providing adequate numbers of parking spaces in this high parking demand area of Downtown, and address a safety issue for all users.</p>														
Funding Strategy														
<p>Additional funding in support of this project is programmed in FY 2015 and FY 2016, and expected to be debt financed.</p>														
Project Map				Schedule of Activities										
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Design</td><td>07/12 - 06/18</td><td>3,350,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Design	07/12 - 06/18	3,350,000	
Project Activities	From - To	Amount												
Design	07/12 - 06/18	3,350,000												
				<table border="1"> <thead> <tr> <th>Total Budgetary Cost Estimate:</th><th>3,350,000</th></tr> </thead> </table>				Total Budgetary Cost Estimate:	3,350,000					
Total Budgetary Cost Estimate:	3,350,000													
				Means of Financing										
				<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>General Obligation Bonds</td><td>250,000</td></tr> <tr> <td>Future Bond Issuance</td><td>3,100,000</td></tr> </tbody> </table>				Funding Source	Amount	General Obligation Bonds	250,000	Future Bond Issuance	3,100,000	
Funding Source	Amount													
General Obligation Bonds	250,000													
Future Bond Issuance	3,100,000													
				<table border="1"> <thead> <tr> <th>Total Programmed Funding:</th><th>3,350,000</th></tr> </thead> </table>				Total Programmed Funding:	3,350,000					
Total Programmed Funding:	3,350,000													
				<table border="1"> <thead> <tr> <th>Future Funding Requirements:</th><th>0</th></tr> </thead> </table>				Future Funding Requirements:	0					
Future Funding Requirements:	0													

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Parking Authority CIP**

Project: 17107	Title: Parking Garage Repairs			Status: Active Project			
Comprehensive Plan Information				Project Location			
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Downtown				
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding
2,771,272	2,046,272	225,000	250,000	250,000	0	0	0
Description and Scope							
Ongoing capital funds are needed to make rehabilitation repairs to the nine City parking garages. Funding over the next five years will be used to address structural concerns in the Central Garage and painting in the Water Street Garage.							
Rationale							
The parking garages are major structures that often require one-time, major repairs/upgrades that are beyond the scope of the annual operating budget funds. As such, an ongoing CIP account has been created to fund these major repairs.							
Funding Strategy							
Funding for this project has been budgeted at \$225,000 in FY 2014, increasing to \$250,000 for both FY 2015 and FY 2016. These amounts are expected to be cash funded.							
Operating Budget Impacts							
Maintaining the garages properly prevents escalating maintenance costs.							
Project Map				Schedule of Activities			
				Project Activities		From - To	Amount
				Project Management		07/06 - 06/15	2,771,272
				Total Budgetary Cost Estimate:		2,771,272	
				Means of Financing			
				Funding Source		Amount	
				General Obligation Bonds		1,596,272	
				Transfer from General Fund		775,000	
				Sale of Property		400,000	
				Total Programmed Funding:		2,771,272	
				Future Funding Requirements:		0	

MAP NOT
APPLICABLE

**City of Portsmouth
Fiscal Year 2014 Preliminary Budget**

**Capital Improvements
Fleet Management**

Supplemental Data and Statistics

Date settled	1752
Date charter adopted	March 1, 1858
Form of government	Council – Manager
Number of employees (6/30/12)	1,666 Full-time/804 Part-time
<u>Population:</u>	
Population by race/ethnicity:	
White	42.5%
Black	52.1%
Other	5.4%
<u>Labor:</u> (6/30/12)	
Civilian labor force	45,966
Number of employed workers	42,579
Number of unemployed workers	3,387
Unemployment rate	8.6%
<u>Elections:</u>	
Number of registered voters (11/6/12)	64,943
Number of votes cast:	
Last general election (11/6/12)	46,455
Last municipal election (11/6/12)	46,455
<u>Area in square miles</u>	33
<u>Facilities and services:</u>	
Miles of streets	399
Number of street lights	10,706
Number of community centers	7
<u>Public recreation facilities:</u>	
Number of museums	5
Number of entertainment venues	2
Number of shopping districts	5
Parks	4
Park acreage	402
Number of golf courses	2
Number of swimming pools	1 (outdoor)
Number of tennis courts	24
Number of playgrounds	13
Number of baseball/softball diamonds	34
Number of soccer fields	34

<u>Fire protection:</u>	
Number of stations	8
Number of firefighters	227
Number of sworn uniformed paramedics	24
Number of civilian paramedics	13 (FT) 16 (PT)
Number of calls answered	17,618
<u>Police protection:</u>	
Number of stations	1
Number of employees	263
Vehicular patrol units	262
Number of criminal arrests	6,131
Number of traffic summons	18,648
Number of parking violations	11,000
<u>Sewage system:</u>	
Miles of sanitary sewers	438
Miles of storm sewers	250
Number of service connections	31,600
<u>Water System:</u>	
Miles of water mains	626
Number of fire hydrants	2,593
Number of service connections	32,000
Number of treatment plants	1
Daily average consumption in gallons	15.5 MGD
Maximum daily capacity of plant in gallons	32.0 MGD
Maximum safe yield of supply	30.9 MGD
Total reservoir capacity	5.15 billion gallons
<u>Facilities and services not included in the reporting entity:</u>	
<u>Education:</u>	
Number of pre-k centers	4
Number of elementary schools	13
Number of middle schools	3
Number of high schools	3
Number of special centers	2
Total number of instructors	1,112
Average daily school membership	14,256
<u>Hospitals:</u>	
Number of hospitals	2
Number of patient beds	644

ORDINANCES

Ordinances will be included

In the FY 2014

Adopted Budget Book

GLOSSARY

ACCRUAL BASIS: regardless of the timing of the related cash flows, this is an accounting method recognizing the financial effect of transactions, events, and interfund activities upon occurrence.
AMORTIZATION: the process of periodically transferring the acquisition cost of an intangible asset to an expense account.
APPROPRIATION: to incur obligations for specific purposes, an expenditure authorization granted by the City Council. Appropriations are usually limited to an amount, purpose and time.
ASSET: property owned by the City of Portsmouth.
AUDIT: the review of financial statements to assess their fairness and adherence to generally accepted accounting principals.
BALANCED BUDGET: A government's budget is balanced when revenues equal expenditures. City Code requires that City Council adopt a balanced budget for each ensuing budget year.
BEHAVIORAL HEALTHCARE SERVICES FUND: a special revenue fund used to account for the operations of the Behavioral Healthcare Services Program. Received revenues pay for client service administrative functions and contracts.
BONDS: a general obligation bond is a common type of municipal bond that is secured by a local government's pledge to use legally available resources, including tax revenues, to repay bond holders.
BUDGET: a financial plan for a specific period of time (i.e., fiscal year) matching all planned revenues with various municipal services. The City of Portsmouth prepares an Annual Operating Budget and a Capital Improvement Program. (CIP)
BUDGET FOR OUTCOMES: having a budgeting process align with strategic-planning outcomes and performance assessments.
BUDGET STABILIZATION: The use of savings to stabilize cyclical fluctuations in the budget.
CAPITAL: a financial investment creating equity.
CAPITAL EXPENDITURES: the money expended to buy, improve or maintain an asset. It must be for physical objects like equipment, infrastructure or buildings.

GLOSSARY

CAPITAL IMPROVEMENT PROGRAM (CIP): a capital projects fund, accounted for in the Capital Improvements Fund, scheduling the financing and construction of major municipal facilities, roads, schools, buildings and water and sewer lines, as well as ongoing infrastructure maintenance. This program is linked directly to the City Council policies, plans and goals.
CAPITAL OUTLAY: the purchase or construction of a capital asset. This is essentially the exchange of one asset for another. It also represents an asset exchange that can be spent (cash) for an asset that cannot be spent resulting in a net decrease in current financial resources for the governmental fund types.
CAPITAL PROJECTS FUND: a fund to account for financial resources to be used for the acquisition or construction of major facilities (other than those financed by proprietary funds).
CAPITAL RESERVE: money that is built up by a municipality that can be used for large capital expenditures.
CEMETERY FUND: a permanent fund used to account for the sale of cemetery lots, perpetual care payments, donations, and legacies for the care of cemetery lots.
CHARGES FOR SERVICES: City fees charged to the government services users such as recreation fees, court cost, judicial cost, public safety cost, public works cost, community development cost, and library fines.
CHART OF ACCOUNTS: an account list used by the City of Portsmouth to record its financial transactions.
CITY GARAGE FUND: an internal service fund used to account for the City's general rolling equipment and operating cost distributed amongst the various departments and funds using the equipment.
COMMUNITY DEVELOPMENT FUND: pursuant to the provisions of the 1974 Housing and Community Development Act, including CDBG, HOME, and ESG, a capital projects fund used to account for the implementation of various capital project programs.
COMPONENT UNIT: a legally separate organization in which the primary government's elected officials are financially accountable. In addition, component units can be other organizations when excluded from the primary government causes the reporting entity's financial statements to be misleading or incomplete.

GLOSSARY

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): a financial report encompassing all funds and governmental component units. The CAFR should contain (a) the basic financial statements and required supplemental information, (b) combining statements, and (c) individual fund statements as needed. The CAFR should also contain introductory information, schedules to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

COMPREHENSIVE SERVICES FUND: a special revenue fund used to account for At Risk Youth operational programs.

CONTINGENCY: fund included in the budget for the purpose of providing a means to supplement minor fiscal year unexpected cost.

CONTRACTUAL SERVICES: outside source services acquired on a fee or fixed time contract basis.

DEBT SERVICES: principal and interest payments for the City debt incurred in acquiring capital outlay or constructing municipal facilities.

DEPARTMENT: a major City administrative division having overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION: allocation of the cost of a long-term asset to operations during its expected useful life.

DIRECT COST: costs specifically associated with a service, product, or department and are clearly identifiable with a particular function.

DONATIONS FUND: a contribution account made by the public for various specified activities such as museum and art centers activities.

ECONOMIC DEVELOPMENT: the sustained concerted effort of policy makers and the community to promote the standard of living and economic health in the city.

ENCUMBRANCES: commitments related to unperformed contracts for goods or services.

ENTERPRISE FUND: proprietary fund used to report activities where fees are charged to external users for goods or services. Includes the Public Utilities Fund, Golf Fund, Waste Management Fund, Port Facilities and Economic Development Fund.

ENTITY: anything having its own separate identity such as a town.

EQUITY: the City's financial interest in its operations.

GLOSSARY

ESTIMATED REVENUES: the amount of the revenue estimated to be accrued during a fiscal year.

EXPENDITURES: a decrease in net financial resources under the current financial resource measurement model.

FICA: see *Social Security Tax*.

FIDUCIARY FUNDS: funds used to account for the assets held in trust by the government for the benefit of individuals or other entities.

FINES AND FORFEITURES: revenues generated for violations of local government ordinances. Example includes fines remitted to the City by the courts for violation of City ordinances, or fines collected by the City Treasurer for violations of City parking regulations.

FISCAL YEAR: the twelve-month period of the budgetary year. The fiscal year for the City begins July 1st and ends June 30th.

FRINGE BENEFITS: job-related benefits for employees as part of their total compensation such as disability income, employee allowances, employer's FICA portion, retirement, and insurance (health, life and dental).

FUND: a fiscal and accounting entity with self-balancing accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: the difference between assets and liabilities reported in a governmental fund.

GENERAL FUND: one of five governmental fund types typically serving as the government's chief operating fund. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL PROPERTY TAXES: taxes on real and personal properties, both tangible and intangible. They include current real property, public service corp. real property, delinquent real property, current personal property, public service corp. personal property, boat personal property, delinquent personal property, machine and tool taxes, penalties, interest, and other charges, interest (no penalties), and current/delinquent PPTRA-state.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP): accounting standards developed and applied by professional accountants

GOLF FUND: an enterprise fund used to account for the operations of the City's golf courses. This operation includes Bide-a-Wee, the Links at City Park, Sleepy Hole, and Suffolk golf courses.

GLOSSARY

GOVERNMENTAL FUND TYPES: used to account for tax-supported activities. Includes the General Fund, Special Revenue Funds, Capital Project Funds and Permanent Funds.

GRANT: an endowment provided by a governmental unit or other type organization. It aids or supports a particular governmental function or program.

GRANT FUNDS: a special revenue fund used to account for Federal, State and other grants.

HEALTH INSURANCE FUND: an internal service fund providing the necessary money to pay employee and retire health insurance claims and for future claim fund accumulation.

INDIRECT COST: costs not specifically associated with a given service program, or department, consequently associated with a particular functional category.

INFORMATION TECHNOLOGY FUND: an internal service fund used to account for the City's general computer and office automation equipment, and operating cost are allocated to various departments and other agencies using the equipment.

INTANGIBLE ASSETS: assets that lack a physical substance, such as goodwill, patent copyrights, and computer software.

INTEREST: the fee charged for the use of money.

INTERFUND TRANSFERS: an asset flow between primary government funds excluding equivalent asset flows in return or remuneration.

INTERGOVERNMENTAL REVENUES: revenues from the state, federal government, and other governmental sources.

INTERNAL SERVICE FUND: a proprietary fund type reporting activities where goods or services are provided to other primary government funds, departments, or agencies and component units or to other governments on a cost - reimbursement basis. Included the City Garage, Health Insurance Fund, Information Technology Fund, School Board Risk Management and Insurance Fund, School Reprographics Fund, and Risk Management an Insurance Fund.

INVESTMENT INCOME: interest earned

LAW LIBRARY FUND: a special revenue fund used to account for the Public Law Library operations, maintenance and book purchases.

LIABILITIES: the City's debts or obligations.

LONG-TERM LIABILITY: City debts due more than a year in the future.

GLOSSARY

MEDICARE TAX: a tax levied on City employees and the City to provide medical care for the employee and the employee's spouse after each has reached age 65.
MISSION: a broad and purposeful function statement about an agency's goals and objectives.
MODIFIED ACCRUAL BASIS: a basis of accounting in which (a) when revenue becomes available and measurable, they are recognized in the accounting period and (b) when a funds liability is incurred, expenditures, if measurable, are recognized in the accounting period. This excludes immature general long-term debt interest, and similar accrued obligations recognized when due.
NET ASSETS: the difference between assets and liabilities reported in entity-wide financial statements and proprietary fund financial statements.
ORDINANCE: a formal legislative statute or regulation adopted by City Council having force and effect of law within the City boundaries.
OTHER FINANCING SOURCE: to avoid distorting revenue trends, an increase in current financial resources reported separately from revenues. The use of this category is governed by GAAP. Examples would include bond proceeds, transfers, and payments in lieu of taxes.
OTHER FINANCING USES: to avoid distorting expenditure trends, a decrease in current financial resources reported separately from expenditures. The use of this category is governed by GAAP.
OTHER LOCAL TAXES: established within the State Code, a tax the Commonwealth allows localities to use. Examples are the sales tax, business licenses, local vehicle registration fees and cigarette taxes, etc.
OTHER POST EMPLOYMENT BENEFITS (OPEB): benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.
PARKING AUTHORITY: a component unit used to account for resources to operate and maintain off-street parking facilities and parking meters.
PENSION TRUST FUND: a fiduciary fund type used to account for the resources held in trust for members and beneficiaries of a defined benefit pension plan.
PERFORMANCE MEASUREMENTS: commonly used term for service effort and accomplishment reporting.
PERMANENT FUND: a fiduciary fund type used to report resources legally restricted to earnings alone, and not principal. The fund may be used for purposes supporting the reporting of the governments programs.

GLOSSARY

PERSONAL PROPERTY TAX RELIEF ACT (PPTRA): state paid portion of personal property taxes.

PORT FACILITIES AND ECONOMIC DEVELOPMENT FUND: an enterprise fund used to account for the Universal Maritime operations marine terminal and the Virginia Port Authority's lease-purchase of land.

PRINCIPAL: the amount shown on the face of a note.

PRIVATE SECTOR: the business sector.

PROPRIETARY FUND TYPES: funds focusing upon the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two proprietary fund types: enterprises funds and internal service funds.

PUBLIC SECTOR: the government sector.

PUBLIC SERVICE CORPORATION: publicly owned corporations such as water and sewer.

PUBLIC UTILITY FUND: an enterprise fund used to account for the operation of the City's water and sewer system. Through user charges, this operation is designed to be self-supporting.

REAL PROPERTY: assets such as land, land environments, buildings, and other structures attached to the land.

REALIZATION PRINCIPAL: the concept that revenue occurs when goods or services, merchandise, or other assets are exchanged for cash or claims to cash.

RECOVERED COST: reimbursed cost.

RETAIL BUSINESS: a business that sells directly to individual consumers.

RISK MANAGEMENT AND INSURANCE: an internal service fund providing the necessary moneys to defend and pay self-insured public liability claims and claims arising from the operation of the City government. It establishes funding for insurance policy deductibles and accumulates for unpaid claims.

SALVAGE VALUE: an estimate of the amount that could be received by selling or disposing of an asset at the end of its useful life.

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
0101 City Council									
100-10-100-1000-000000-000 City Council									
501000	Sal-Full-time	163,001	163,000	263,000	163,000	163,000	0	0	0
501200	Accrued Payroll	627	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-8,150	-8,150	0	0	0	0	0
511100	Bene-FICA	11,673	12,473	12,473	12,473	12,473	0	0	0
511115	Bene-Health Insurance	15,368	26,881	26,881	21,123	21,123	0	0	0
511120	Bene-Dental Insurance	180	180	180	80	80	0	0	0
511125	Bene-VRS Life Insurance	457	454	454	1,942	1,942	0	0	0
511145	Bene-Retirement PSRS	24,094	27,083	27,083	30,858	30,858	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-646	-646	0	0	0	0	0
521005	Contractual-Code Suppl & Index	7,758	10,000	10,000	10,000	10,000	0	0	0
531999	Supp-Other	9,328	9,000	9,000	9,000	9,000	0	0	0
542020	Tele-Telephone Cellular	971	1,400	1,400	1,400	1,400	0	0	0
555210	Travel	6,732	25,425	25,425	25,425	25,425	0	0	0
555228	Purchase Card	103	0	0	0	0	0	0	0
555300	Mtgs-City Council	20,080	25,500	25,500	25,500	25,500	0	0	0
555305	Mtgs-Council Special Events	3,165	7,000	7,000	7,000	7,000	0	0	0
559090	Civ Orgs-US Conf of Mayors	12,242	12,500	12,500	12,500	12,500	0	0	0
559900	Contingency-Other Operating	0	3,000	3,000	3,000	3,000	0	0	0
620102	Motor Pool Charges	55	0	0	0	0	0	0	0
630101	Risk Management Charges	5,120	5,145	5,145	5,196	5,196	0	0	0
100-10-100-1000-000000-000 City Council		280,954	320,245	420,245	328,497	328,497	0	0	0
0101 City Council		280,954	320,245	420,245	328,497	328,497	0	0	0

0102 City Clerk

501000	Sal-Full-time	182,779	185,661	185,661	185,663	185,663	0	0	0
501200	Accrued Payroll	868	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-8,783	-8,783	0	0	0	0	0
511100	Bene-FICA	12,895	13,438	13,438	14,204	14,204	0	0	0
511115	Bene-Health Insurance	29,020	29,342	29,342	33,032	33,032	0	0	0
511120	Bene-Dental Insurance	156	156	156	132	132	0	0	0
511125	Bene-VRS Life Insurance	492	491	491	2,210	2,210	0	0	0
511140	Bene-Retirement VRS	23,274	23,274	23,274	15,355	15,355	0	0	0
511145	Bene-Retirement PSRS	10,551	10,211	10,211	11,356	11,356	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-698	-698	0	0	0	0	0
531914	Supp-Office and Printing	4,420	9,877	9,877	9,877	9,877	0	0	0
536110	Dues-Memberships	430	465	465	465	465	0	0	0
542020	Tele-Telephone Cellular	0	650	650	650	650	0	0	0
554010	Advertising	8,584	10,550	10,550	10,550	10,550	0	0	0
555100	Training	2,375	2,204	2,204	2,204	2,204	0	0	0
555210	Travel	2,917	6,060	6,060	6,060	6,060	0	0	0
555228	Purchase Card	466	0	0	0	0	0	0	0
610101	Computer Service Charges	19,047	22,728	22,728	20,052	20,052	0	0	0
610102	Telecommunications Charges	6,821	4,555	4,555	5,234	5,234	0	0	0
620102	Motor Pool Charges	271	0	0	0	0	0	0	0
630101	Risk Management Charges	2,926	2,940	2,940	2,969	2,969	0	0	0
100-10-101-1010-000000-000 City Clerk		308,291	313,121	313,121	320,013	320,013	0	0	0
0102 City Clerk		308,291	313,121	313,121	320,013	320,013	0	0	0

0103 City Manager

501000	Sal-Full-time	424,445	573,881	573,881	496,608	496,608	0	0	0
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Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
0103 City Manager									
100-10-102-1020-000000-000 City Manager									
501100	Sal-Part-time	0	5,200	5,200	60,004	60,004	0	0	0
501200	Accrued Payroll	3,644	0	0	0	0	0	0	0
510001	Allow-Automotive	9,600	9,600	9,600	9,600	9,600	0	0	0
510003	Allow-Deferred Compensation	14,206	17,200	17,200	0	0	0	0	0
510006	Allow-Other	3,600	3,600	3,600	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-24,745	-24,745	-24,831	-24,831	0	0	0
511100	Bene-FICA	27,676	37,360	37,360	35,845	35,845	0	0	0
511115	Bene-Health Insurance	20,003	44,508	44,508	35,275	35,275	0	0	0
511120	Bene-Dental Insurance	222	252	252	120	120	0	0	0
511125	Bene-VRS Life Insurance	1,177	1,529	1,529	4,124	4,124	0	0	0
511140	Bene-Retirement VRS	55,726	72,351	72,351	28,665	28,665	0	0	0
511145	Bene-Retirement PSRS	62,967	62,170	62,170	71,749	71,749	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,741	-1,741	-1,929	-1,929	0	0	0
521905	Contractual-Other	6,865	45,569	25,566	40,000	40,000	0	0	0
522115	Maint-Office Equipment	0	100	100	100	100	0	0	0
531914	Supp-Office and Printing	22	10,884	10,884	10,884	10,884	0	0	0
531921	Supp-Sympathy Flowers	3,659	0	0	0	0	0	0	0
531922	Supp-Productions	0	10,000	10,000	2,500	2,500	0	0	0
531999	Supp-Other	6,401	3,550	3,550	13,000	13,000	0	0	0
535100	Books and Publications	-350	3,000	3,000	1,000	1,000	0	0	0
536110	Dues-Memberships	19,366	9,600	9,600	20,000	20,000	0	0	0
542010	Tele-Telephone	0	300	300	300	300	0	0	0
542020	Tele-Telephone Cellular	6	6,044	6,044	0	0	0	0	0
555100	Training	0	2,040	2,040	2,040	2,040	0	0	0
555210	Travel	3,429	10,250	10,250	10,000	10,000	0	0	0
555228	Purchase Card	149	0	0	0	0	0	0	0
555399	Mtgs-Other	24,002	23,650	43,653	24,000	24,000	0	0	0
610101	Computer Service Charges	12,866	30,119	30,119	16,606	16,606	0	0	0
610102	Telecommunications Charges	8,919	5,603	5,603	7,773	7,773	0	0	0
630101	Risk Management Charges	4,388	4,410	4,410	5,196	5,196	0	0	0
100-10-102-1020-000000-000 City		712,990	966,284	966,284	868,629	868,629	0	0	0
0103 City Manager		712,990	966,284	966,284	868,629	868,629	0	0	0
0104 Management and Legislative Affairs									
100-10-102-1021-000000-000 Management and Legislative Affairs									
501000	Sal-Full-time	98,429	140,074	140,074	141,007	141,007	0	0	0
501200	Accrued Payroll	1,060	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-6,794	-6,794	-7,051	-7,051	0	0	0
511100	Bene-FICA	7,200	10,394	10,394	10,787	10,787	0	0	0
511115	Bene-Health Insurance	10,483	18,577	18,577	16,101	16,101	0	0	0
511120	Bene-Dental Insurance	28	12	12	12	12	0	0	0
511125	Bene-VRS Life Insurance	265	380	380	1,678	1,678	0	0	0
511140	Bene-Retirement VRS	11,481	18,004	18,004	11,661	11,661	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-538	-538	-624	-624	0	0	0
521905	Contractual-Other	105,176	87,840	87,840	87,840	87,840	0	0	0
531914	Supp-Office and Printing	441	3,462	3,462	3,462	3,462	0	0	0
535100	Books and Publications	0	530	530	530	530	0	0	0
536110	Dues-Memberships	515	954	954	954	954	0	0	0
542020	Tele-Telephone Cellular	588	1,261	1,261	1,261	1,261	0	0	0
555100	Training	1,441	3,290	3,290	3,290	3,290	0	0	0
555210	Travel	0	1,020	1,020	1,020	1,020	0	0	0
555228	Purchase Card	3,710	0	0	0	0	0	0	0
556125	Civ Orgs-Va Institute Of Govt	0	10,000	10,000	10,000	10,000	0	0	0

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
0104 Management and Legislative Affairs									
100-10-102-1021-000000-000 Management and Legislative Affairs									
556140	Civ Orgs-Hampton Rds Partnersh	15,210	21,028	21,028	21,028	21,028	0	0	0
556141	Civ Orgs-Virginia Municipal Lg	27,180	27,239	27,239	28,342	28,342	0	0	0
556142	Civ Orgs-VA First Cities Coal	24,828	24,829	24,829	24,829	24,829	0	0	0
559040	General Assembly Expenses	14,427	25,330	25,330	25,330	25,330	0	0	0
610101	Computer Service Charges	13,959	14,299	14,299	15,099	15,099	0	0	0
610102	Telecommunications Charges	1,887	1,651	1,651	1,995	1,995	0	0	0
630101	Risk Management Charges	1,463	1,470	1,470	1,485	1,485	0	0	0
	100-10-102-1021-000000-000	339,771	404,312	404,312	400,036	400,036	0	0	0
	0104 Management and Legislative	339,771	404,312	404,312	400,036	400,036	0	0	0

0105 Registrar

100-10-103-1030-000000-000 General Registrar									
501000	Sal-Full-time	186,134	188,550	188,550	194,071	194,071	0	0	0
501100	Sal-Part-time	119,322	180,417	180,417	160,417	160,417	0	0	0
501200	Accrued Payroll	10,137	0	0	0	0	0	0	0
510000	Sal-Overtime	788	0	0	0	0	0	0	0
510012	Allow-Other Supplements	17,982	17,982	17,982	17,982	17,982	0	0	0
510099	Sal-Allow for Salary Savings	0	-8,750	-8,750	0	0	0	0	0
511100	Bene-FICA	21,399	13,645	13,645	16,222	16,222	0	0	0
511115	Bene-Health Insurance	17,412	26,197	26,197	19,816	19,816	0	0	0
511120	Bene-Dental Insurance	180	216	216	80	80	0	0	0
511125	Bene-VRS Life Insurance	550	499	499	2,028	2,028	0	0	0
511140	Bene-Retirement VRS	26,018	23,636	23,636	17,537	17,537	0	0	0
511145	Bene-Retirement PSRS	3,840	3,118	3,118	0	0	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-706	-706	0	0	0	0	0
521009	Contractual-Electoral Board	1,638	0	0	0	0	0	0	0
521918	Contractual-Security	0	1,247	1,247	0	0	0	0	0
522115	Maint-Office Equipment	24,067	16,723	16,723	16,723	16,723	0	0	0
523145	Rentals-Land and Buildings	9,450	9,450	9,450	8,100	8,100	0	0	0
523999	Rentals-Other	3,553	2,486	2,486	2,486	2,486	0	0	0
531914	Supp-Office and Printing	45,870	68,000	68,000	60,000	60,000	0	0	0
536110	Dues-Memberships	295	275	275	275	275	0	0	0
542020	Tele-Telephone Cellular	57	0	0	0	0	0	0	0
554010	Advertising	1,136	2,000	2,000	1,000	1,000	0	0	0
555100	Training	896	1,010	1,010	1,010	1,010	0	0	0
555210	Travel	2,976	2,550	2,550	2,550	2,550	0	0	0
610101	Computer Service Charges	14,581	6,899	6,899	23,591	23,591	0	0	0
610102	Telecommunications Charges	2,824	2,477	2,477	2,992	2,992	0	0	0
620101	Garage Equip Rental Charges	3,996	5,775	5,775	5,775	5,775	0	0	0
630101	Risk Management Charges	3,860	3,879	3,879	3,918	3,918	0	0	0
	100-10-103-1030-000000-000 General	518,961	567,575	567,575	556,573	556,573	0	0	0
	0105 Registrar	518,961	567,575	567,575	556,573	556,573	0	0	0

0106 City Attorney

100-10-104-1040-000000-000 City Attorney									
501000	Sal-Full-time	859,831	901,455	901,455	913,124	913,124	0	0	0
501100	Sal-Part-time	44,693	0	0	71,971	71,971	0	0	0
501200	Accrued Payroll	-3,102	0	0	0	0	0	0	0
510001	Allow-Automotive	3,000	9,600	9,600	3,000	3,000	0	0	0
510006	Allow-Other	7,320	15,344	15,344	16,320	16,320	0	0	0
510099	Sal-Allow for Salary Savings	0	-42,863	-42,863	-45,658	-45,658	0	0	0
511100	Bene-FICA	63,324	60,083	60,083	64,259	64,259	0	0	0

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100 General Fund									
0106 City Attorney									
100-10-104-1040-000000-000 City Attorney									
511115	Bene-Health Insurance	61,252	65,047	65,047	95,775	95,775	0	0	0
511120	Bene-Dental Insurance	356	324	324	320	320	0	0	0
511125	Bene-VRS Life Insurance	2,273	2,373	2,373	10,903	10,903	0	0	0
511140	Bene-Retirement VRS	107,548	112,260	112,260	75,763	75,763	0	0	0
511145	Bene-Retirement PSRS	26,242	24,817	24,817	30,247	30,247	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-3,124	-3,124	-3,680	-3,680	0	0	0
521014	Contractual-Legal	742,614	95,788	95,788	95,788	95,788	0	0	0
521902	Contractual-Equalization Board	1,200	1,277	1,277	1,277	1,277	0	0	0
521905	Contractual-Other	22,079	74,672	74,672	74,672	74,672	0	0	0
531914	Supp-Office and Printing	370	1,515	1,515	1,515	1,515	0	0	0
531999	Supp-Other	6,942	4,485	4,485	4,485	4,485	0	0	0
535100	Books and Publications	7,391	6,061	6,061	6,061	6,061	0	0	0
536110	Dues-Memberships	2,915	4,040	4,040	4,040	4,040	0	0	0
542020	Tele-Telephone Cellular	562	656	656	656	656	0	0	0
554010	Advertising	0	480	480	480	480	0	0	0
555100	Training	4,928	9,091	9,091	9,091	9,091	0	0	0
555210	Travel	2,254	2,020	2,020	2,020	2,020	0	0	0
555228	Purchase Card	31	0	0	0	0	0	0	0
555399	Mtgs-Other	720	3,030	3,030	3,030	3,030	0	0	0
610101	Computer Service Charges	24,416	14,342	14,342	21,203	21,203	0	0	0
610102	Telecommunications Charges	5,790	4,982	4,982	6,062	6,062	0	0	0
630101	Risk Management Charges	8,045	8,084	8,084	8,165	8,165	0	0	0
	100-10-104-1040-000000-000 City	2,002,994	1,375,839	1,375,839	1,470,889	1,470,889	0	0	0
	0106 City Attorney	2,002,994	1,375,839	1,375,839	1,470,889	1,470,889	0	0	0

0107 Human Resource Management

100-10-105-1050-000000-000 Human Resource Management									
501000	Sal-Full-time	343,598	467,424	437,424	482,230	482,230	0	0	0
501100	Sal-Part-time	28,902	11,253	41,253	11,253	11,253	0	0	0
501200	Accrued Payroll	2,611	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-22,573	-22,573	-27,613	-27,613	0	0	0
511100	Bene-FICA	26,426	32,587	32,587	36,090	36,090	0	0	0
511110	Bene-Flexible Benefits	22,964	0	0	0	0	0	0	0
511115	Bene-Health Insurance	19,638	36,628	36,628	50,961	50,961	0	0	0
511120	Bene-Dental Insurance	126	108	108	120	120	0	0	0
511125	Bene-VRS Life Insurance	869	1,212	1,212	5,739	5,739	0	0	0
511140	Bene-Retirement VRS	39,635	55,721	55,721	39,882	39,882	0	0	0
511145	Bene-Retirement PSRS	8,525	8,161	8,161	8,959	8,959	0	0	0
511160	Tuition Assistance	0	0	0	50,000	50,000	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,690	-1,690	-2,012	-2,012	0	0	0
521008	Contractual-EAP	14,678	20,000	20,000	20,000	20,000	0	0	0
521304	Contractual-Drug Testing	44,563	42,033	42,033	42,033	42,033	0	0	0
521602	Contractual-Fit for Duty	0	10,000	10,000	10,000	10,000	0	0	0
521905	Contractual-Other	175,731	203,400	403,400	203,400	203,400	0	0	0
522115	Maint-Office Equipment	0	300	300	300	300	0	0	0
531902	Supp-Awards	17,104	24,000	24,000	24,000	24,000	0	0	0
531914	Supp-Office and Printing	5,561	7,527	7,527	7,527	7,527	0	0	0
531999	Supp-Other	177	7,500	7,500	7,500	7,500	0	0	0
535100	Books and Publications	0	400	400	400	400	0	0	0
536110	Dues-Memberships	1,420	1,000	1,000	1,000	1,000	0	0	0
542020	Tele-Telephone Cellular	0	1,101	1,101	1,101	1,101	0	0	0
554010	Advertising	13,688	48,000	48,000	48,000	48,000	0	0	0
555100	Training	1,008	6,500	6,500	6,500	6,500	0	0	0

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100 General Fund									
0107 Human Resource Management									
100-10-105-1050-000000-000 Human Resource Management									
555110	Training-Personnel Sponsored	1,100	11,000	11,000	11,000	11,000	0	0	0
555210	Travel	494	2,000	2,000	2,000	2,000	0	0	0
555228	Purchase Card	7	0	0	0	0	0	0	0
610101	Computer Service Charges	72,932	75,747	75,747	76,535	76,535	0	0	0
610102	Telecommunications Charges	5,415	4,271	4,271	5,376	5,376	0	0	0
630101	Risk Management Charges	7,041	7,075	7,075	7,890	7,890	0	0	0
100-10-105-1050-000000-000 Human		854,213	1,060,685	1,260,685	1,130,171	1,130,171	0	0	0
0107 Human Resource Management		854,213	1,060,685	1,260,685	1,130,171	1,130,171	0	0	0
0108 Civil Service Commission									
100-10-105-1051-000000-000 Civil Service Commission									
521905	Contractual-Other	20,536	65,600	65,600	75,600	75,600	0	0	0
521914	Contractual-Temp Work	0	3,000	3,000	3,000	3,000	0	0	0
531914	Supp-Office and Printing	767	1,280	1,280	1,780	1,780	0	0	0
554010	Advertising	11,742	11,600	11,600	11,600	11,600	0	0	0
555210	Travel	0	5,200	5,200	5,200	5,200	0	0	0
100-10-105-1051-000000-000 Civil		33,046	86,680	86,680	97,180	97,180	0	0	0
0108 Civil Service Commission		33,046	86,680	86,680	97,180	97,180	0	0	0
0109 Commissioner of the Revenue									
100-10-106-1060-000000-000 Commissioner of the Revenue									
501000	Sal-Full-time	670,116	711,210	711,210	774,657	774,657	0	0	0
501100	Sal-Part-time	157,158	72,800	72,800	72,800	72,800	0	0	0
501200	Accrued Payroll	5,534	0	0	0	0	0	0	0
510012	Allow-Other Supplements	31,070	34,392	34,392	34,391	34,391	0	0	0
510099	Sal-Allow for Salary Savings	0	-32,030	-32,030	0	0	0	0	0
511100	Bene-FICA	60,692	48,813	48,813	55,987	55,987	0	0	0
511115	Bene-Health Insurance	87,110	124,069	124,069	136,131	136,131	0	0	0
511120	Bene-Dental Insurance	494	504	504	464	464	0	0	0
511125	Bene-VRS Life Insurance	1,915	1,899	1,899	8,710	8,710	0	0	0
511140	Bene-Retirement VRS	87,016	86,463	86,463	60,525	60,525	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-2,543	-2,543	0	0	0	0	0
521905	Contractual-Other	27,087	30,000	30,000	50,000	38,400	0	0	0
522115	Maint-Office Equipment	93	200	200	1,500	1,500	0	0	0
523999	Rentals-Other	0	3,783	3,783	3,783	3,783	0	0	0
531001	Supp-Postage	11,683	10,000	10,000	20,000	20,000	0	0	0
531914	Supp-Office and Printing	18,169	30,000	30,000	30,000	30,000	0	0	0
531999	Supp-Other	5,807	6,000	6,000	26,000	16,000	0	0	0
533010	Noncap-Equipment	54	10,000	10,000	20,000	10,000	0	0	0
535100	Books and Publications	1,044	2,000	2,000	5,000	5,818	0	0	0
536110	Dues-Memberships	2,910	2,500	2,500	3,000	3,000	0	0	0
542010	Tele-Telephone	4,538	6,000	6,000	6,000	6,000	0	0	0
542020	Tele-Telephone Cellular	1,837	2,000	2,000	2,000	2,000	0	0	0
555100	Training	7,764	7,500	7,500	15,000	15,000	0	0	0
555210	Travel	12,087	10,000	10,000	18,000	18,000	0	0	0
559055	DMV Select-Expenses	5,082	0	0	0	0	0	0	0
599055	DMV Select	0	50,000	50,000	55,300	50,000	0	0	0
610101	Computer Service Charges	162,126	168,478	168,478	192,407	192,407	0	0	0
610102	Telecommunications Charges	15,681	12,698	12,698	15,816	15,816	0	0	0
620101	Garage Equip Rental Charges	12,000	14,439	14,439	14,439	14,439	0	0	0
620102	Motor Pool Charges	1,337	0	0	0	0	0	0	0
630101	Risk Management Charges	19,201	19,294	19,294	23,205	23,205	0	0	0

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100 General Fund									
0109 Commissioner of the Revenue									
100-10-106-1060-000000-000		1,409,605	1,430,469	1,430,469	1,645,115	1,609,033	0	0	0
0109 Commissioner of the Revenue		1,409,605	1,430,469	1,430,469	1,645,115	1,609,033	0	0	0

0110 City Assessor

100-10-107-1070-000000-000 City Assessor

501000	Sal-Full-time	342,119	409,511	409,511	418,428	418,428	0	0	0
501100	Sal-Part-time	21,174	0	0	0	0	0	0	0
501200	Accrued Payroll	2,720	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-19,505	-19,505	0	0	0	0	0
511100	Bene-FICA	26,360	29,842	29,842	32,008	32,008	0	0	0
511115	Bene-Health Insurance	42,908	57,048	57,048	55,091	55,091	0	0	0
511120	Bene-Dental Insurance	240	252	252	196	196	0	0	0
511125	Bene-VRS Life Insurance	938	1,094	1,094	4,979	4,979	0	0	0
511140	Bene-Retirement VRS	44,363	51,688	51,688	34,604	34,604	0	0	0
511145	Bene-Retirement PSRS	36,968	37,272	37,272	42,659	42,659	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,547	-1,547	0	0	0	0	0
521905	Contractual-Other	3,636	0	0	0	0	0	0	0
531914	Supp-Office and Printing	9,950	3,500	3,500	3,500	3,500	0	0	0
531999	Supp-Other	2,530	5,100	5,100	5,100	5,100	0	0	0
533010	Noncap-Equipment	0	10,000	10,000	10,000	10,000	0	0	0
535100	Books and Publications	1,876	2,500	2,500	2,500	2,500	0	0	0
536110	Dues-Memberships	3,649	3,000	3,000	9,500	9,500	0	0	0
554010	Advertising	571	261	261	800	800	0	0	0
555100	Training	5,743	10,000	10,000	10,000	10,000	0	0	0
555210	Travel	4,813	3,500	3,500	3,500	3,500	0	0	0
610101	Computer Service Charges	146,405	151,634	151,634	159,024	159,024	0	0	0
610102	Telecommunications Charges	5,989	5,986	5,986	6,897	6,897	0	0	0
620101	Garage Equip Rental Charges	18,000	28,879	28,879	28,879	28,879	0	0	0
630101	Risk Management Charges	13,272	13,336	13,336	13,477	13,477	0	0	0
100-10-107-1070-000000-000 City		734,222	803,351	803,351	841,142	841,142	0	0	0
0110 City Assessor		734,222	803,351	803,351	841,142	841,142	0	0	0

0111 City Treasurer

100-10-108-1080-000000-000 City Treasurer

501000	Sal-Full-time	792,439	854,729	854,729	863,242	863,242	0	0	0
501100	Sal-Part-time	22,104	20,924	20,924	26,072	26,072	0	0	0
501200	Accrued Payroll	4,819	0	0	0	0	0	0	0
510012	Allow-Other Supplements	97,060	94,786	94,786	91,692	91,692	0	0	0
510099	Sal-Allow for Salary Savings	0	-36,343	-36,343	0	0	0	0	0
511100	Bene-FICA	65,734	59,696	59,696	70,529	70,529	0	0	0
511115	Bene-Health Insurance	108,644	134,629	134,629	143,985	143,985	0	0	0
511120	Bene-Dental Insurance	867	864	864	744	744	0	0	0
511125	Bene-VRS Life Insurance	2,436	2,186	2,186	11,055	11,055	0	0	0
511140	Bene-Retirement VRS	113,289	100,862	100,862	76,808	76,808	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-3,097	-3,097	0	0	0	0	0
521006	Contractual-Collection Svcs	33,219	15,000	15,000	20,000	15,000	0	0	0
521905	Contractual-Other	0	1	1	1	1	0	0	0
522115	Maint-Office Equipment	1,062	900	900	3,060	3,960	0	0	0
531001	Supp-Postage	102,805	120,000	120,000	120,000	120,000	0	0	0
531101	Supp-Dog Licenses	623	569	569	700	569	0	0	0
531905	Supp-Cigarette Stamps	20,606	21,000	21,000	21,000	21,000	0	0	0
531914	Supp-Office and Printing	39,650	37,000	37,000	37,000	37,000	0	0	0
531999	Supp-Other	6,387	10,000	10,000	10,000	10,000	0	0	0

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100 General Fund									
0111 City Treasurer									
100-10-108-1080-000000-000 City Treasurer									
533010	Noncap-Equipment	1,379	5,000	5,000	10,000	5,000	0	0	0
535100	Books and Publications	167	300	300	300	300	0	0	0
536110	Dues-Memberships	1,475	1,000	1,000	1,000	1,000	0	0	0
542010	Tele-Telephone	6,285	8,000	8,000	8,000	8,000	0	0	0
542020	Tele-Telephone Cellular	390	1,000	1,000	1,000	1,000	0	0	0
554010	Advertising	1,736	2,800	2,800	3,500	2,800	0	0	0
555100	Training	4,660	3,500	3,500	4,500	3,500	0	0	0
555205	Travel-Mileage	1,810	1,000	1,000	1,500	1,000	0	0	0
555210	Travel	2,103	1,500	1,500	1,500	1,500	0	0	0
610101	Computer Service Charges	287,276	286,861	286,861	330,276	330,276	0	0	0
610102	Telecommunications Charges	19,104	14,975	14,975	18,892	18,892	0	0	0
630101	Risk Management Charges	18,285	18,373	18,373	17,816	17,816	0	0	0
100-10-108-1080-000000-000 City		1,756,414	1,778,015	1,778,015	1,894,172	1,882,741	0	0	0
0111 City Treasurer		1,756,414	1,778,015	1,778,015	1,894,172	1,882,741	0	0	0

0112 Finance and Budget

100-10-109-1090-000000-000 Finance									
Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
501000	Sal-Full-time	885,077	1,017,871	902,871	1,088,070	1,088,070	0	0	0
501200	Accrued Payroll	2,991	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-55,175	-55,175	-49,660	-49,660	0	0	0
511100	Bene-FICA	64,430	80,073	80,073	82,460	82,460	0	0	0
511115	Bene-Health Insurance	80,904	125,033	125,033	113,362	113,362	0	0	0
511120	Bene-Dental Insurance	578	540	540	440	440	0	0	0
511125	Bene-VRS Life Insurance	2,108	2,656	2,656	12,949	12,949	0	0	0
511140	Bene-Retirement VRS	98,252	124,208	124,208	89,982	89,982	0	0	0
511145	Bene-Retirement PSRS	43,223	22,434	22,434	19,370	19,370	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-4,340	-4,340	-4,275	-4,275	0	0	0
521002	Contractual-Auditing	130,100	132,263	132,263	137,570	137,570	0	0	0
521010	Contractual-Financial Adviser	3,504	15,000	15,000	15,000	15,000	0	0	0
521905	Contractual-Other	98,051	43,522	153,522	50,000	50,000	0	0	0
521914	Contractual-Temp Work	17,460	0	0	0	0	0	0	0
531914	Supp-Office and Printing	13,573	10,000	15,000	15,000	15,000	0	0	0
531999	Supp-Other	0	1,000	1,000	1,000	1,000	0	0	0
535100	Books and Publications	293	1,800	1,800	1,800	1,800	0	0	0
536110	Dues-Memberships	2,507	3,000	3,000	3,000	3,000	0	0	0
542020	Tele-Telephone Cellular	0	800	800	800	800	0	0	0
555100	Training	4,498	4,700	4,700	5,700	5,700	0	0	0
555205	Travel-Mileage	21	100	100	100	100	0	0	0
555210	Travel	2,228	4,500	4,500	5,000	5,000	0	0	0
610101	Computer Service Charges	261,943	240,363	240,363	270,240	270,240	0	0	0
610102	Telecommunications Charges	14,486	13,101	13,101	15,646	15,646	0	0	0
620102	Motor Pool Charges	285	0	0	0	0	0	0	0
630101	Risk Management Charges	16,437	16,516	16,516	15,947	15,947	0	0	0
100-10-109-1090-000000-000 Finance		1,742,949	1,799,965	1,799,965	1,889,501	1,889,501	0	0	0
0112 Finance and Budget		1,742,949	1,799,965	1,799,965	1,889,501	1,889,501	0	0	0

0113 Finance and Budget - Procurement

100-10-110-1100-000000-000 Procurement									
Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
501000	Sal-Full-time	220,864	224,340	224,340	236,263	236,263	0	0	0
501200	Accrued Payroll	1,616	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-10,612	-10,612	-9,825	-9,825	0	0	0
511100	Bene-FICA	16,425	16,237	16,237	18,074	18,074	0	0	0

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100 General Fund									
0113 Finance and Budget - Procurement									
100-10-110-1100-000000-000 Procurement									
511115	Bene-Health Insurance	22,439	24,280	24,280	31,265	31,265	0	0	0
511120	Bene-Dental Insurance	144	180	180	52	52	0	0	0
511125	Bene-VRS Life Insurance	594	594	594	2,811	2,811	0	0	0
511140	Bene-Retirement VRS	28,122	28,122	28,122	19,539	19,539	0	0	0
511145	Bene-Retirement PSRS	0	10,482	10,482	0	0	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-842	-842	-869	-869	0	0	0
521016	Contractual-Postal Permits	1,705	1,617	1,617	1,617	1,617	0	0	0
521905	Contractual-Other	0	0	0	50,000	50,000	0	0	0
522115	Maint-Office Equipment	18,591	10,000	10,000	10,000	10,000	0	0	0
523999	Rentals-Other	56,754	43,000	43,000	43,000	43,000	0	0	0
531001	Supp-Postage	464,362	626,883	626,883	626,883	626,883	0	0	0
531914	Supp-Office and Printing	1,136	1,000	1,000	1,000	1,000	0	0	0
531999	Supp-Other	29,011	20,000	20,000	20,000	20,000	0	0	0
610101	Computer Service Charges	71,522	64,910	64,910	49,557	49,557	0	0	0
610102	Telecommunications Charges	4,618	3,472	3,472	4,456	4,456	0	0	0
620101	Garage Equip Rental Charges	4,500	5,775	5,775	5,775	5,775	0	0	0
620102	Motor Pool Charges	168	0	0	0	0	0	0	0
630101	Risk Management Charges	7,279	7,315	7,315	7,390	7,390	0	0	0
	100-10-110-1100-000000-000	949,850	1,076,753	1,076,753	1,116,988	1,116,988	0	0	0
	0113 Finance and Budget -	949,850	1,076,753	1,076,753	1,116,988	1,116,988	0	0	0

0117 Marketing and Communications

100-10-102-1022-000000-000 Marketing and Communications									
501000	Sal-Full-time	442,865	535,739	435,739	439,232	439,232	0	0	0
501100	Sal-Part-time	47,870	48,829	48,829	48,829	48,829	0	0	0
501200	Accrued Payroll	3,510	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-28,265	-28,265	-21,962	-21,962	0	0	0
511100	Bene-FICA	36,945	42,716	42,716	33,600	33,600	0	0	0
511115	Bene-Health Insurance	25,132	33,889	33,889	34,860	34,860	0	0	0
511120	Bene-Dental Insurance	186	180	180	160	160	0	0	0
511125	Bene-VRS Life Insurance	1,163	1,563	1,563	5,226	5,226	0	0	0
511140	Bene-Retirement VRS	55,020	73,989	73,989	36,325	36,325	0	0	0
511145	Bene-Retirement PSRS	24,300	23,658	23,658	26,605	26,605	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-2,213	-2,213	-1,910	-1,910	0	0	0
521903	Contractual-Freelance	6,124	8,000	0	8,000	8,000	0	0	0
521905	Contractual-Other	147,974	122,699	230,699	222,699	222,699	0	0	0
522110	Maint-Equipment	10,786	16,000	16,000	16,000	16,000	0	0	0
531914	Supp-Office and Printing	35,619	30,713	30,713	30,713	30,713	0	0	0
531918	Supp-Video	1,900	0	0	0	0	0	0	0
536110	Dues-Memberships	5,740	5,500	5,500	5,500	5,500	0	0	0
542020	Tele-Telephone Cellular	0	2,400	2,400	2,400	2,400	0	0	0
554040	Advertising-Co-Op	9,012	10,000	10,000	10,000	10,000	0	0	0
554206	Marketing-Economic Dev	115,000	115,000	115,000	115,000	115,000	0	0	0
554208	Marketing-Museums	130,200	130,000	130,000	130,000	130,000	0	0	0
554209	Marketing-Attractions	48,757	40,000	40,000	40,000	40,000	0	0	0
554299	Marketing-Other	286,381	305,756	305,756	305,756	305,756	0	0	0
555205	Travel-Mileage	0	4,500	0	4,500	4,500	0	0	0
555210	Travel	2,961	8,741	13,241	8,741	8,741	0	0	0
556124	Civ Orgs-UMOJA	33,472	31,000	31,000	31,000	31,000	0	0	0
610101	Computer Service Charges	13,724	16,122	16,122	15,649	15,649	0	0	0
610102	Telecommunications Charges	3,247	2,563	2,563	3,225	3,225	0	0	0
620101	Garage Equip Rental Charges	3,996	5,775	5,775	5,775	5,775	0	0	0
620102	Motor Pool Charges	3,120	0	0	0	0	0	0	0

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100 General Fund									
0117 Marketing and Communications									
100-10-102-1022-000000-000 Marketing and Communications									
630101	Risk Management Charges	5,814	5,843	5,843	8,870	8,870	0	0	0
850102	Cap-Equipment Communications	66,091	75,000	75,000	75,000	75,000	0	0	0
100-10-102-1022-000000-000 Marketing		1,566,907	1,665,697	1,665,697	1,639,793	1,639,793	0	0	0
0117 Marketing and Communications		1,566,907	1,665,697	1,665,697	1,639,793	1,639,793	0	0	0

0120 City Auditor

100-10-100-1015-000000-000 City Auditor									
501000	Sal-Full-time	0	0	0	90,000	90,000	0	0	0
511100	Bene-FICA	0	0	0	6,885	6,885	0	0	0
511115	Bene-Health Insurance	0	0	0	10,263	10,263	0	0	0
511120	Bene-Dental Insurance	0	0	0	36	36	0	0	0
511125	Bene-VRS Life Insurance	0	0	0	1,071	1,071	0	0	0
511140	Bene-Retirement VRS	0	0	0	7,443	7,443	0	0	0
531914	Supp-Office and Printing	0	0	0	1,000	1,000	0	0	0
536110	Dues-Memberships	0	0	0	1,000	1,000	0	0	0
555100	Training	0	0	0	2,000	2,000	0	0	0
555210	Travel	0	0	0	2,000	2,000	0	0	0
100-10-100-1015-000000-000 City		0	0	0	121,698	121,698	0	0	0
0120 City Auditor		0	0	0	121,698	121,698	0	0	0

0201 Non-Departmental

100-10-114-1143-000000-000 Non-Departmental									
501000	Sal-Full-time	0	0	0	1,613,282	1,613,282	0	0	0
510099	Sal-Allow for Salary Savings	0	-22,500	-22,500	0	0	0	0	0
511115	Bene-Health Insurance	491,496	491,496	491,496	1,725,485	1,725,485	0	0	0
511125	Bene-VRS Life Insurance	-18	134,464	134,464	0	0	0	0	0
511130	Bene-Unemployment	71,663	95,000	95,000	95,000	95,000	0	0	0
511145	Bene-Retirement PSRS	23,022	22,641	22,641	25,184	25,184	0	0	0
511155	Bene-Retiree Gratuity Life Ins	227,345	150,000	150,000	150,000	150,000	0	0	0
521305	Contractual-Jail Per Diem	3,553,860	3,924,630	3,989,806	4,275,063	4,275,063	0	0	0
521905	Contractual-Other	9,004	0	0	0	0	0	0	0
541080	Util-Water Hydrant Chgs	298,440	298,440	298,440	298,440	298,440	0	0	0
542010	Tele-Telephone	507,989	621,500	621,500	621,500	621,500	0	0	0
542020	Tele-Telephone Cellular	73,278	180,000	180,000	180,000	180,000	0	0	0
555105	Training-Department Head	0	10,000	10,000	10,000	10,000	0	0	0
555228	Purchase Card	100,836	0	0	0	0	0	0	0
555310	Contingency-Public Health Dept	0	0	100,473	0	0	0	0	0
555405	RETIREE BONUS	612,840	0	0	0	0	0	0	0
555410	Line of Duty for Public Safety	134,339	295,000	295,000	295,000	295,000	0	0	0
556103	Civ Orgs-Eastern VA Med School	45,000	45,000	45,000	45,000	45,000	0	0	0
556106	Civ Orgs-HR Planning District	183,894	183,757	183,757	183,757	183,757	0	0	0
556108	Civ Orgs-Sports Hall of Fame	550,000	350,000	350,000	850,000	850,000	0	0	0
556112	Civ Orgs-Milit/Fed Fac Allianc	49,257	49,257	49,257	49,257	49,257	0	0	0
556114	Civ Orgs-Comm. Health Center	76,198	76,198	76,198	76,198	76,198	0	0	0
556119	Civ Orgs-Portsmouth Partnersh	25,000	25,000	25,000	25,000	25,000	0	0	0
556130	Civ Orgs-Natl League Cities	8,743	7,816	7,816	7,816	7,816	0	0	0
558132	PA-Hospitalization of Indigent	0	10,000	10,000	10,000	10,000	0	0	0
560100	Sr Citizen Tax Relief	1,982,641	2,500,000	2,500,000	2,000,000	2,000,000	0	0	0
560110	Business Retention	73,750	0	0	0	0	0	0	0
560130	Outside Agency-CCDI	0	0	161,792	0	0	0	0	0
560135	Enterprise Zone Rebates	0	0	0	40,000	40,000	0	0	0
560200	State Aid Budget Reductions	1,123,481	1,124,384	1,124,384	0	0	0	0	0

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100 General Fund									
0201 Non-Departmental									
100-10-114-1143-000000-000 Non-Departmental									
560300	Emergency Drought Funding-Golf	0	50,000	50,000	50,000	50,000	0	0	0
560600	Recreation Initiatives	58,152	0	0	0	0	0	0	0
590000	Bad Debt Expense	-69,401	0	0	0	0	0	0	0
610101	Computer Service Charges	29,164	30,146	30,146	43,583	43,583	0	0	0
610102	Telecommunications Charges	9,622	15,297	15,297	11,801	11,801	0	0	0
620102	Motor Pool Charges	4,066	0	0	0	0	0	0	0
620103	Garage Contractual Charges	0	3,851	3,851	3,851	3,851	0	0	0
630101	Risk Management Charges	904,544	908,929	908,929	918,426	918,426	0	0	0
100-10-114-1143-000000-000		11,158,205	11,580,306	11,907,747	13,603,643	13,603,643	0	0	0
0201 Non-Departmental		11,158,205	11,580,306	11,907,747	13,603,643	13,603,643	0	0	0

0202 Transfers and Contingencies

100-10-114-1141-000000-000 Contingencies									
559900	Contingency-Other Operating	8,664	477,231	477,231	390,497	390,497	0	0	0
980950	Trans to Public Schools Oper	49,571,413	48,871,532	53,771,532	46,000,000	46,000,000	0	0	0
990300	Trans to CIP Fund	2,495,000	0	300,000	4,516,039	1,062,782	0	0	0
990305	Transfer to Courts Cap Reserve	1,818,803	0	0	0	0	0	0	0
990400	Trans to BHS Fund	365,988	595,731	595,731	692,413	692,413	0	0	0
990410	Trans to Social Services Fund	5,042,639	4,772,167	4,772,167	4,772,167	4,772,167	0	0	0
990415	Trans to Community Services	911,667	2,764,093	2,764,093	1,529,079	1,529,079	0	0	0
990425	Trans to Grants Fund	3,593	0	0	0	0	0	0	0
990430	Trans to Donations Fund	0	47,000	47,000	0	0	0	0	0
990435	Trans to Willett Hall Fund	2,683	0	0	92,812	92,812	0	0	0
990720	Trans to Golf Fund	611,460	1,116,739	1,116,739	1,271,332	1,116,739	0	0	0
990740	Trans to Waste Management Fund	0	0	0	280,000	280,000	0	0	0
990750	Trans to Parking Authority	124,238	261,475	261,475	64,397	64,397	0	0	0
100-10-114-1141-000000-000		60,956,148	58,905,968	64,105,968	59,608,736	56,000,886	0	0	0
0202 Transfers and Contingencies		60,956,148	58,905,968	64,105,968	59,608,736	56,000,886	0	0	0

0203 Public Transportation

100-10-112-1120-000000-000 Public Transportation									
556109	Civ Orgs-HRT	1,677,597	2,773,549	2,773,549	3,047,838	3,047,838	0	0	0
100-10-112-1120-000000-000 Public		1,677,597	2,773,549	2,773,549	3,047,838	3,047,838	0	0	0
0203 Public Transportation		1,677,597	2,773,549	2,773,549	3,047,838	3,047,838	0	0	0

0204 Debt Service

100-10-114-1140-000000-000 Debt Service									
710100	DS-Bond Principal	7,446,233	7,751,658	7,751,658	10,068,559	10,068,559	0	0	0
710110	DS-VPSA Principal	576,149	985,540	985,540	996,009	996,009	0	0	0
710120	DS-BHS Bldg Principal	0	145,000	145,000	150,000	150,000	0	0	0
710130	DS-Lease Purchase Principal	476,812	0	0	0	0	0	0	0
710140	DS-Literary Loan Principal	375,000	250,000	250,000	250,000	250,000	0	0	0
710160	DS-QZAB Principal	601,985	52,897	52,897	52,897	52,897	0	0	0
710170	DS-Human Svcs Bldg Principal	599,140	651,713	651,713	708,899	708,899	0	0	0
720100	DS-Bond Interest	10,485,986	9,819,935	9,819,935	10,439,396	10,439,396	0	0	0
720110	DS-VPSA Interest	317,101	296,211	296,211	274,241	274,241	0	0	0
720120	DS-BHS Bldg Interest	181,291	178,392	178,392	172,492	172,492	0	0	0
720130	DS-Lease Purchase Interest	5,838	0	0	0	0	0	0	0
720140	DS-Literary Loan Interest	37,500	30,000	30,000	25,000	25,000	0	0	0
720150	DS-Note Payable Interest	711,100	1,621,100	1,621,100	1,621,100	1,621,100	0	0	0
720160	DS-Human Svcs Bldg Interest	982,709	907,895	907,895	826,515	826,515	0	0	0

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100 General Fund									
0204 Debt Service									
100-10-114-1140-000000-000 Debt Service									
770100	DS-Cost of Issuance	293,291	250,000	250,000	0	0	0	0	0
770101	Fiscal Charges	14,338	7,500	7,500	15,000	15,000	0	0	0
790100	DS-Pymt to Escrow Agent	33,175,221	0	0	0	0	0	0	0
100-10-114-1140-000000-000 Debt		56,279,695	22,947,841	22,947,841	25,600,108	25,600,108	0	0	0
0204 Debt Service		56,279,695	22,947,841	22,947,841	25,600,108	25,600,108	0	0	0

0205 Support to Civic & Cultural Organizations

100-10-114-1142-000000-000 Support to Civic Orgs

521905	Contractual-Other	-2,900	0	0	0	0	0	0	0
556115	Civ Orgs-Community Concerts	14,000	0	0	0	0	0	0	0
556117	Civ Orgs-Portsmouth Homeless	24,030	24,030	24,030	24,030	24,030	0	0	0
556118	Civ Orgs-Museum & Fine Arts	37,500	77,858	77,858	125,000	125,000	0	0	0
556127	Civ Orgs-Virginia Arts Fest	12,108	0	0	0	0	0	0	0
556128	Civ Orgs-Virginia Symphony	10,000	0	0	0	0	0	0	0
556129	Civ Orgs-WHRO	1,184	0	0	0	0	0	0	0
556131	Civ Orgs-Food Bank	10,680	10,680	10,680	10,680	10,680	0	0	0
556132	Civ Orgs-Friends of the J&D Ct	23,140	23,140	23,140	23,140	23,140	0	0	0
556135	Civ Orgs-American Red Cross	21,360	14,240	14,240	15,000	15,000	0	0	0
556138	Civ Orgs-Tidewater Winds	1,750	0	0	0	0	0	0	0
556144	Civ Orgs-CHKD	0	0	0	15,000	15,000	0	0	0
556145	Civ Orgs-HER Shelter	39,160	39,160	39,160	39,160	39,160	0	0	0
556146	Civ Orgs-Parc	92,916	92,916	92,916	92,916	92,916	0	0	0
556147	Civ Orgs-Flag Associates	2,500	2,500	2,500	2,500	2,500	0	0	0
556154	Oasis Shelter	17,000	17,000	17,000	17,000	17,000	0	0	0
556155	Civ Orgs-National Night Out	0	1,500	1,500	1,500	1,500	0	0	0
556156	Civ Orgs-Westmoreland Athletics	5,000	5,000	5,000	5,000	5,000	0	0	0
556157	Civ Orgs-Portsmouth Schools	10,000	10,000	10,000	10,000	10,000	0	0	0
556158	Civ Orgs-Starbase Victory	10,000	10,000	10,000	10,000	10,000	0	0	0
556159	Civ Orgs - Planning Council for the Healing Place	0	0	0	25,000	25,000	0	0	0
100-10-114-1142-000000-000 Support		329,428	328,024	328,024	415,926	415,926	0	0	0
0205 Support to Civic & Cultural		329,428	328,024	328,024	415,926	415,926	0	0	0

0301 Circuit Court Judges

100-15-200-2000-000000-000 Circuit Court Judges

501000	Sal-Full-time	366,241	368,781	368,781	364,570	364,570	0	0	0
501200	Accrued Payroll	1,751	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-17,571	-17,571	0	0	0	0	0
511100	Bene-FICA	26,159	26,883	26,883	27,889	27,889	0	0	0
511115	Bene-Health Insurance	50,521	57,744	57,744	49,775	49,775	0	0	0
511120	Bene-Dental Insurance	222	168	168	196	196	0	0	0
511125	Bene-VRS Life Insurance	983	983	983	4,339	4,339	0	0	0
511140	Bene-Retirement VRS	44,212	44,242	44,242	30,149	30,149	0	0	0
511145	Bene-Retirement PSRS	0	49,018	49,018	0	0	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,394	-1,394	0	0	0	0	0
522115	Maint-Office Equipment	0	1,050	1,050	1,050	1,050	0	0	0
523999	Rentals-Other	8,450	10,508	10,508	5,650	5,650	0	0	0
524110	Repairs-Office Equipment	421	525	525	525	525	0	0	0
531001	Supp-Postage	720	1,000	1,000	1,000	1,000	0	0	0
531914	Supp-Office and Printing	12,190	11,000	11,000	11,000	11,000	0	0	0
533020	Noncap-Furniture	0	2,180	2,180	1,000	1,000	0	0	0
535100	Books and Publications	7,606	10,000	10,000	13,389	13,389	0	0	0

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100 General Fund									
0301 Circuit Court Judges									
100-15-200-2000-000000-000 Circuit Court Judges									
536110	Dues-Memberships	475	500	500	3,149	3,149	0	0	0
555100	Training	6,605	7,000	7,000	7,000	7,000	0	0	0
555210	Travel	10,312	14,311	14,311	14,311	14,311	0	0	0
610101	Computer Service Charges	5,369	5,601	5,601	6,315	6,315	0	0	0
610102	Telecommunications Charges	6,352	25,820	25,820	7,237	7,237	0	0	0
630101	Risk Management Charges	5,851	5,879	5,879	6,445	6,445	0	0	0
100-15-200-2000-000000-000 Circuit		554,440	624,228	624,228	554,989	554,989	0	0	0
0301 Circuit Court Judges		554,440	624,228	624,228	554,989	554,989	0	0	0

0302 Circuit Court Clerk

100-15-201-2010-000000-000 Circuit Court Clerk									
Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
501000	Sal-Full-time	849,791	873,965	848,582	870,517	870,517	0	0	0
501100	Sal-Part-time	0	0	25,383	25,000	25,000	0	0	0
501200	Accrued Payroll	3,253	0	0	0	0	0	0	0
510012	Allow-Other Supplements	36,463	37,000	37,000	39,282	39,282	0	0	0
510099	Sal-Allow for Salary Savings	0	-41,593	-41,593	0	0	0	0	0
511100	Bene-FICA	61,943	62,302	62,302	67,731	67,731	0	0	0
511115	Bene-Health Insurance	139,035	162,047	162,047	153,638	153,638	0	0	0
511120	Bene-Dental Insurance	734	756	756	580	580	0	0	0
511125	Bene-VRS Life Insurance	2,407	2,326	2,326	10,761	10,761	0	0	0
511140	Bene-Retirement VRS	109,173	105,433	105,433	74,789	74,789	0	0	0
511145	Bene-Retirement PSRS	57,802	52,853	52,853	56,306	56,306	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-3,237	-3,237	0	0	0	0	0
521302	Contractual-Court-Apptd Attnys	948	1,227	1,227	1,227	1,227	0	0	0
521306	Contractual-Jurors	48,187	50,000	50,000	50,000	50,000	0	0	0
521905	Contractual-Other	28,818	40,000	40,000	106,000	106,000	0	0	0
522130	Maint-Security System	306	400	400	400	400	0	0	0
531001	Supp-Postage	6,248	9,516	9,516	9,516	9,516	0	0	0
531914	Supp-Office and Printing	16,648	26,610	26,610	26,610	26,610	0	0	0
535100	Books and Publications	728	1,000	1,000	1,000	1,000	0	0	0
536110	Dues-Memberships	630	1,119	1,119	1,119	1,119	0	0	0
542010	Tele-Telephone	4,252	6,000	6,000	6,000	6,000	0	0	0
555210	Travel	3,375	4,202	4,202	4,602	4,602	0	0	0
610101	Computer Service Charges	25,121	25,959	25,959	34,306	34,306	0	0	0
610102	Telecommunications Charges	4,747	25,999	25,999	6,866	6,866	0	0	0
630101	Risk Management Charges	17,553	17,638	17,638	19,115	19,115	0	0	0
100-15-201-2010-000000-000 Circuit		1,418,160	1,461,522	1,461,522	1,565,365	1,565,365	0	0	0
0302 Circuit Court Clerk		1,418,160	1,461,522	1,461,522	1,565,365	1,565,365	0	0	0

0303 Magistrate

100-15-202-2020-000000-000 Magistrate									
Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
522115	Maint-Office Equipment	0	501	501	501	501	0	0	0
523999	Rentals-Other	0	1,785	1,785	1,785	1,785	0	0	0
524110	Repairs-Office Equipment	0	430	430	430	430	0	0	0
531914	Supp-Office and Printing	223	300	300	300	300	0	0	0
531999	Supp-Other	1,470	537	537	537	537	0	0	0
535100	Books and Publications	747	856	856	856	856	0	0	0
536110	Dues-Memberships	175	200	200	200	200	0	0	0
542010	Tele-Telephone	0	105	105	105	105	0	0	0
542020	Tele-Telephone Cellular	549	525	525	525	525	0	0	0
610101	Computer Service Charges	4,160	4,292	4,292	5,423	5,423	0	0	0
610102	Telecommunications Charges	738	596	596	1,081	1,081	0	0	0

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Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
0303 Magistrate									
100-15-202-2020-000000-000		8,061	10,127	10,127	11,743	11,743	0	0	0
	0303 Magistrate	8,061	10,127	10,127	11,743	11,743	0	0	0
0304 General District Court									
100-15-203-2030-000000-000 General District Court									
521302	Contractual-Court-Appld Attnys	4,950	2,081	2,081	2,081	2,081	0	0	0
521307	Contractual-Public Defendr Fee	2,213	6,242	6,242	6,242	6,242	0	0	0
521707	Contractual-Laundry	50	103	103	103	103	0	0	0
522115	Maint-Office Equipment	2,802	3,772	3,772	3,772	3,772	0	0	0
523180	Rentals-Copier	10,973	11,757	11,757	11,757	11,757	0	0	0
531914	Supp-Office and Printing	4,416	4,607	4,607	4,607	4,607	0	0	0
531920	Supp-Wearing Apparel	0	1,103	1,103	1,103	1,103	0	0	0
535100	Books and Publications	2,009	2,594	2,594	2,594	2,594	0	0	0
536110	Dues-Memberships	1,320	1,551	1,551	1,551	1,551	0	0	0
542010	Tele-Telephone	0	105	105	105	105	0	0	0
542020	Tele-Telephone Cellular	0	735	735	735	735	0	0	0
555210	Travel	3,879	6,407	6,407	6,407	6,407	0	0	0
610101	Computer Service Charges	2,561	2,652	2,652	2,800	2,800	0	0	0
610102	Telecommunications Charges	5,919	27,922	27,922	7,048	7,048	0	0	0
100-15-203-2030-000000-000 General		41,092	71,631	71,631	50,905	50,905	0	0	0
	0304 General District Court	41,092	71,631	71,631	50,905	50,905	0	0	0
0305 Juvenile And Domestic Relations Court									
100-15-204-2040-000000-000 Juvenile and Dom Relations Crt									
521905	Contractual-Other	2,666	3,200	3,200	3,200	3,200	0	0	0
522115	Maint-Office Equipment	1,236	2,200	2,200	2,200	2,200	0	0	0
523999	Rentals-Other	2,916	3,800	3,800	3,800	3,800	0	0	0
524110	Repairs-Office Equipment	0	275	275	275	275	0	0	0
531914	Supp-Office and Printing	1,375	1,500	1,500	1,500	1,500	0	0	0
531920	Supp-Wearing Apparel	0	275	275	275	275	0	0	0
535100	Books and Publications	220	275	275	275	275	0	0	0
536110	Dues-Memberships	1,025	1,300	1,300	1,300	1,300	0	0	0
555210	Travel	2,280	7,500	7,500	7,500	7,500	0	0	0
610102	Telecommunications Charges	7,594	27,798	27,798	9,638	9,638	0	0	0
100-15-204-2040-000000-000 Juvenile		19,312	48,123	48,123	29,963	29,963	0	0	0
	0305 Juvenile And Domestic Relations	19,312	48,123	48,123	29,963	29,963	0	0	0
0306 Juvenile Court Services									
100-15-205-2050-000000-000 Juvenile Court Services									
521303	Contractual-Detention Home	673,930	775,743	775,743	775,743	775,743	0	0	0
521919	Contractual-Outreach Program	69,048	118,622	118,622	118,622	118,622	0	0	0
521920	Contractual-Juvenile Home	175,352	282,056	282,056	282,056	282,056	0	0	0
535100	Books and Publications	158	362	362	362	362	0	0	0
536110	Dues-Memberships	0	130	130	130	130	0	0	0
610102	Telecommunications Charges	3,621	21,743	21,743	3,978	3,978	0	0	0
100-15-205-2050-000000-000 Juvenile		922,109	1,198,656	1,198,656	1,180,891	1,180,891	0	0	0
	0306 Juvenile Court Services	922,109	1,198,656	1,198,656	1,180,891	1,180,891	0	0	0
0307 Commonwealth Attorney									
100-15-206-2060-000000-000 Commonwealth Attorney									
501000	Sal-Full-time	1,404,703	1,584,983	1,532,883	1,718,238	1,718,238	0	0	0
501100	Sal-Part-time	46,226	32,405	44,405	40,064	40,064	0	0	0

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100 General Fund									
0307 Commonwealth Attorney									
100-15-206-2060-000000-000 Commonwealth Attorney									
501200	Accrued Payroll	7,156	0	0	0	0	0	0	0
510012	Allow-Other Supplements	367,957	367,970	387,970	484,252	484,252	0	0	0
510099	Sal-Allow for Salary Savings	0	-66,708	-66,708	0	0	0	0	0
511100	Bene-FICA	131,350	103,519	103,519	149,128	149,128	0	0	0
511115	Bene-Health Insurance	165,886	202,556	202,556	207,257	207,257	0	0	0
511120	Bene-Dental Insurance	949	888	888	876	876	0	0	0
511125	Bene-VRS Life Insurance	4,848	3,843	3,843	23,452	23,452	0	0	0
511140	Bene-Retirement VRS	210,171	165,026	165,026	162,988	162,988	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-5,371	-5,371	0	0	0	0	0
521301	Contractual-Court Reporter Fee	1,613	0	20,100	5,000	0	0	0	0
521905	Contractual-Other	3,566	3,030	3,030	9,000	0	0	0	0
522115	Maint-Office Equipment	1,648	5,500	5,500	1,500	0	0	0	0
523999	Rentals-Other	7,001	11,000	11,000	8,500	0	0	0	0
531001	Supp-Postage	5,932	5,100	5,100	3,500	0	0	0	0
531914	Supp-Office and Printing	20,562	15,000	15,000	20,000	0	0	0	0
531999	Supp-Other	1,018	0	0	0	0	0	0	0
533010	Noncap-Equipment	0	7,000	7,000	16,000	0	0	0	0
535100	Books and Publications	12,907	10,000	10,000	15,000	0	0	0	0
536110	Dues-Memberships	945	7,350	7,350	8,250	0	0	0	0
542020	Tele-Telephone Cellular	3,433	3,600	3,600	3,600	0	0	0	0
555215	Travel-Witnesses	554	1,580	1,580	2,000	0	0	0	0
555228	Purchase Card	7,400	0	0	0	0	0	0	0
610101	Computer Service Charges	39,374	40,446	40,446	52,095	52,095	0	0	0
610102	Telecommunications Charges	4,876	25,859	25,859	9,944	9,944	0	0	0
620101	Garage Equip Rental Charges	4,500	9,626	9,626	9,626	0	0	0	0
630101	Risk Management Charges	29,756	29,900	29,900	30,207	30,207	0	0	0
	100-15-206-2060-000000-000	2,484,332	2,564,102	2,564,102	2,980,477	2,888,127	0	0	0
	0307 Commonwealth Attorney	2,484,332	2,564,102	2,564,102	2,980,477	2,888,127	0	0	0

0308 Sheriff

100-15-207-2070-000000-000 Sheriff									
501000	Sal-Full-time	5,715,657	6,357,344	6,357,344	6,543,854	6,543,854	0	0	0
501100	Sal-Part-time	0	0	0	4,500	4,500	0	0	0
501200	Accrued Payroll	42,588	0	0	0	0	0	0	0
510000	Sal-Overtime	14,232	117,663	117,663	117,663	117,663	0	0	0
510002	Allow-Clothing	138	1,200	1,200	0	0	0	0	0
510006	Allow-Other	132,303	141,022	141,022	141,022	141,022	0	0	0
510012	Allow-Other Supplements	302,774	394,480	394,480	405,683	405,683	0	0	0
511100	Bene-FICA	443,312	421,661	421,661	540,682	540,682	0	0	0
511115	Bene-Health Insurance	779,075	1,029,321	1,029,321	1,109,840	1,109,840	0	0	0
511120	Bene-Dental Insurance	4,872	4,764	4,764	4,740	4,740	0	0	0
511125	Bene-VRS Life Insurance	16,809	24,565	24,565	84,234	84,234	0	0	0
511140	Bene-Retirement VRS	758,904	804,360	804,360	585,384	585,384	0	0	0
511145	Bene-Retirement PSRS	0	8,556	8,556	9,571	9,571	0	0	0
521205	Contractual-Pest Control	15,864	5,700	5,700	5,700	5,700	0	0	0
521214	Contractual-Trash Remov Other	6,408	12,878	12,878	13,650	12,878	0	0	0
521707	Contractual-Laundry	109,591	109,594	109,594	113,978	109,594	0	0	0
521905	Contractual-Other	1,131,807	1,169,293	1,169,293	1,216,065	1,169,293	0	0	0
522110	Maint-Equipment	6,825	6,324	6,324	6,324	6,324	0	0	0
522115	Maint-Office Equipment	8,753	10,534	10,534	10,534	10,534	0	0	0
522125	Maint-Radio	32,213	53,128	53,128	53,128	53,128	0	0	0
524110	Repairs-Office Equipment	0	1,957	1,957	1,957	1,957	0	0	0
531001	Supp-Postage	9,638	9,639	9,639	9,639	9,639	0	0	0

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100 General Fund									
0308 Sheriff									
100-15-207-2070-000000-000 Sheriff									
531103	Supp-Weapons and Ammunition	14,884	22,277	22,277	22,277	22,277	0	0	0
531302	Supp-Inmate Hygiene	8,410	8,802	8,802	8,802	8,802	0	0	0
531303	Supp-Prison Unif Bed Towels	14,866	14,923	14,923	14,923	14,923	0	0	0
531501	Supp-Classification and Intake	11,978	11,978	11,978	11,978	11,978	0	0	0
531701	Supp-Custodial	28,559	29,216	29,216	29,216	29,216	0	0	0
531907	Supp-Food and Provisions	637,823	579,194	579,194	602,362	579,194	0	0	0
531910	Supp-Kitchen Equipment	8,419	9,982	9,982	9,982	9,982	0	0	0
531912	Supp-Library	1,003	2,015	2,015	2,015	2,015	0	0	0
531914	Supp-Office and Printing	38,505	40,054	40,054	40,054	40,054	0	0	0
531917	Supp-Uniforms	65,865	35,616	35,616	35,616	35,616	0	0	0
531999	Supp-Other	7,483	89,853	89,853	89,853	89,853	0	0	0
536110	Dues-Memberships	1,387	2,543	2,543	2,543	2,543	0	0	0
542010	Tele-Telephone	28,935	44,127	44,127	44,127	44,127	0	0	0
555100	Training	8,776	9,157	9,157	9,157	9,157	0	0	0
555210	Travel	0	2,105	2,105	2,105	2,105	0	0	0
555228	Purchase Card	9,482	0	0	0	0	0	0	0
555420	Indigent Burial	0	7,000	7,000	7,000	7,000	0	0	0
559050	Parking Fees	5,460	35,442	35,442	35,442	35,442	0	0	0
610101	Computer Service Charges	79,582	82,884	82,884	64,608	64,608	0	0	0
610102	Telecommunications Charges	28,597	42,995	42,995	31,545	31,545	0	0	0
620101	Garage Equip Rental Charges	701,374	537,165	537,165	537,165	537,165	0	0	0
630101	Risk Management Charges	403,556	405,512	405,512	414,123	414,123	0	0	0
100-15-207-2070-000000-000 Sheriff		11,636,707	12,696,823	12,696,823	12,993,041	12,917,945	0	0	0
0308 Sheriff		11,636,707	12,696,823	12,696,823	12,993,041	12,917,945	0	0	0

0401 Police Department

100-20-300-3000-000000-000 Chief of Police									
501000	Sal-Full-time	13,616,312	15,467,564	15,449,564	15,344,773	15,344,773	0	0	0
501100	Sal-Part-time	98,799	105,384	105,384	105,384	105,384	0	0	0
501200	Accrued Payroll	80,727	0	0	0	0	0	0	0
510000	Sal-Overtime	16,565	6,000	6,000	6,000	6,000	0	0	0
510002	Allow-Clothing	37,226	40,200	40,200	41,400	41,400	0	0	0
510004	Allow-Education	57,740	53,498	53,498	68,500	68,500	0	0	0
510006	Allow-Other	0	10,400	10,400	0	0	0	0	0
510008	Allow-Field Training Officer	13,769	25,990	25,990	15,000	15,000	0	0	0
510010	Allow-Master Police Officer	42,782	42,015	42,015	37,500	37,500	0	0	0
510012	Allow-Other Supplements	15,544	19,800	19,800	18,900	18,900	0	0	0
510013	Sal-Overtime Court	401,662	450,360	450,360	450,360	450,360	0	0	0
510014	Sal-Overtime City Other Agen	84,755	150,000	150,000	150,000	150,000	0	0	0
510015	Sal-Overtime Special Events	82,009	143,874	143,874	143,874	143,874	0	0	0
510016	Sal-Overtime DEA Spec Ass	20,472	10,609	10,609	10,609	4,016	0	0	0
510017	Sal-Overtime FBI	0	21,218	21,218	21,218	21,218	0	0	0
510018	Sal-Overtime Harbor Ctr	54,092	60,000	60,000	60,000	60,000	0	0	0
510019	Sal-Overtime Police Off	986,317	571,112	571,112	571,112	571,112	0	0	0
510020	Sal-Overtime ATF	5,343	13,000	13,000	13,000	13,000	0	0	0
510099	Sal-Allow for Salary Savings	0	-834,032	-834,032	-769,422	-769,422	0	0	0
511100	Bene-FICA	940,811	1,165,331	1,165,331	1,020,779	1,020,779	0	0	0
511115	Bene-Health Insurance	1,745,525	2,208,173	2,208,173	2,259,509	2,259,509	0	0	0
511120	Bene-Dental Insurance	9,792	9,876	9,876	8,412	8,412	0	0	0
511125	Bene-VRS Life Insurance	36,849	40,938	40,938	182,211	182,211	0	0	0
511140	Bene-Retirement VRS	1,285,582	1,498,744	1,498,744	1,051,351	1,051,351	0	0	0
511145	Bene-Retirement PSRS	137,637	136,431	136,431	156,045	156,045	0	0	0
511150	Bene-Retirement FPRS	6,412,640	6,428,381	6,428,381	7,093,960	7,093,960	0	0	0

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100 General Fund									
0401 Police Department									
100-20-300-3000-000000-000 Chief of Police									
511166	Bene-Allowance for Vacancy Sav	0	-60,337	-60,337	-71,084	-71,084	0	0	0
511199	Bene-Adjust	0	80,341	80,341	0	0	0	0	0
521601	Contractual-Coroner	1,280	4,098	4,098	4,098	4,098	0	0	0
521603	Contractual-Medical Expenses	0	2,170	2,170	2,170	2,170	0	0	0
521905	Contractual-Other	102,825	153,025	171,025	203,025	153,025	0	0	0
522115	Maint-Office Equipment	2,215	46,602	46,602	46,602	46,602	0	0	0
523999	Rentals-Other	0	27,482	27,482	27,482	27,482	0	0	0
524110	Repairs-Office Equipment	0	840	840	840	840	0	0	0
524999	Repairs-Other	0	11,968	11,968	11,968	11,968	0	0	0
531103	Supp-Weapons and Ammunition	0	62,380	62,380	62,380	62,380	0	0	0
531601	Supp-Laboratory	0	45,900	45,900	45,900	45,900	0	0	0
531914	Supp-Office and Printing	1,592	52,188	52,188	52,188	52,188	0	0	0
531917	Supp-Uniforms	0	169,405	169,405	190,405	169,405	0	0	0
531999	Supp-Other	17,689	66,134	66,134	66,134	66,134	0	0	0
535100	Books and Publications	80	3,780	3,780	3,780	3,780	0	0	0
536110	Dues-Memberships	1,555	3,152	3,152	3,152	3,152	0	0	0
542010	Tele-Telephone	48,472	71,972	71,972	111,704	71,972	0	0	0
542020	Tele-Telephone Cellular	47,811	49,000	49,000	59,920	49,000	0	0	0
555100	Training	60,282	128,996	128,996	134,996	128,996	0	0	0
555205	Travel-Mileage	109	5,673	5,673	5,673	5,673	0	0	0
555210	Travel	1,493	8,482	8,482	8,482	8,482	0	0	0
555228	Purchase Card	133	0	0	0	0	0	0	0
559025	Intake-Standup Costs	565	84,000	84,000	84,000	84,000	0	0	0
610101	Computer Service Charges	377,081	393,508	393,508	346,687	346,687	0	0	0
610102	Telecommunications Charges	212,085	154,741	154,741	183,585	183,585	0	0	0
620101	Garage Equip Rental Charges	2,200,695	2,176,009	2,176,009	2,176,009	2,176,009	0	0	0
630101	Risk Management Charges	1,404,022	1,410,826	1,410,826	1,439,077	1,439,077	0	0	0
100-20-300-3000-000000-000 Chief of		30,662,935	32,997,201	32,997,201	33,259,648	33,125,403	0	0	0
100-20-300-3000-100020-129 Pol-Grants									
555205	Travel-Mileage	20	0	0	0	0	0	0	0
555210	Travel	111	0	0	0	0	0	0	0
100-20-300-3000-100020-129		131	0	0	0	0	0	0	0
100-20-300-3000-100020-130 Pol-Crime Analysis									
522115	Maint-Office Equipment	6,084	0	0	0	0	0	0	0
100-20-300-3000-100020-130		6,084	0	0	0	0	0	0	0
100-20-300-3000-100020-131 Pol-Technical Svcs									
522115	Maint-Office Equipment	10,838	0	0	0	0	0	0	0
524999	Repairs-Other	1,722	0	0	0	0	0	0	0
531914	Supp-Office and Printing	1,040	0	0	0	0	0	0	0
531999	Supp-Other	5,599	0	0	0	0	0	0	0
100-20-300-3000-100020-131		19,199	0	0	0	0	0	0	0
100-20-300-3000-100035-000 Chief of Police									
559025	Intake-Standup Costs	19,426	0	0	0	0	0	0	0
100-20-300-3000-100035-000 Chief of		19,426	0	0	0	0	0	0	0
100-20-300-3000-100035-100 Pol-Public Affairs									
555210	Travel	684	0	0	0	0	0	0	0
100-20-300-3000-100035-100		684	0	0	0	0	0	0	0
100-20-300-3000-100035-101 Pol-Office Mgr									
521905	Contractual-Other	1,615	0	0	0	0	0	0	0
524999	Repairs-Other	150	0	0	0	0	0	0	0
531914	Supp-Office and Printing	2,273	0	0	0	0	0	0	0
531999	Supp-Other	975	0	0	0	0	0	0	0

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100 General Fund									
0401 Police Department									
<u>100-20-300-3000-100035-101 Pol-Office Mgr</u>									
536110	Dues-Memberships	220	0	0	0	0	0	0	0
555100	Training	5,669	0	0	0	0	0	0	0
555205	Travel-Mileage	21	0	0	0	0	0	0	0
555210	Travel	55	0	0	0	0	0	0	0
	100-20-300-3000-100035-101	10,978	0	0	0	0	0	0	0
<u>100-20-300-3000-100035-102 Pol-Professional Stds</u>									
521905	Contractual-Other	214	0	0	0	0	0	0	0
531914	Supp-Office and Printing	1,822	0	0	0	0	0	0	0
531917	Supp-Uniforms	418	0	0	0	0	0	0	0
531999	Supp-Other	853	0	0	0	0	0	0	0
555100	Training	3,535	0	0	0	0	0	0	0
555210	Travel	49	0	0	0	0	0	0	0
	100-20-300-3000-100035-102	6,891	0	0	0	0	0	0	0
<u>100-20-300-3001-000000-000 Operations Spt Bureau</u>									
510000	Sal-Overtime	17,461	0	0	0	0	0	0	0
511100	Bene-FICA	22,554	0	0	0	0	0	0	0
511115	Bene-Health Insurance	58,106	0	0	0	0	0	0	0
511120	Bene-Dental Insurance	346	0	0	0	0	0	0	0
511125	Bene-VRS Life Insurance	780	0	0	0	0	0	0	0
511140	Bene-Retirement VRS	27,403	0	0	0	0	0	0	0
531999	Supp-Other	320	0	0	0	0	0	0	0
535100	Books and Publications	129	0	0	0	0	0	0	0
536110	Dues-Memberships	120	0	0	0	0	0	0	0
	100-20-300-3001-000000-000	127,220	0	0	0	0	0	0	0
<u>100-20-300-3001-100000-103 Pol-Special Ops Unit</u>									
521905	Contractual-Other	4,011	0	0	0	0	0	0	0
524999	Repairs-Other	1,610	0	0	0	0	0	0	0
531914	Supp-Office and Printing	1,176	0	0	0	0	0	0	0
531917	Supp-Uniforms	21,090	0	0	0	0	0	0	0
531999	Supp-Other	6,108	0	0	0	0	0	0	0
555210	Travel	456	0	0	0	0	0	0	0
	100-20-300-3001-100000-103	34,451	0	0	0	0	0	0	0
<u>100-20-300-3001-100000-104 Pol-Tactical Response</u>									
522115	Maint-Office Equipment	1,500	0	0	0	0	0	0	0
531914	Supp-Office and Printing	233	0	0	0	0	0	0	0
531917	Supp-Uniforms	24,995	0	0	0	0	0	0	0
531999	Supp-Other	430	0	0	0	0	0	0	0
555100	Training	3,555	0	0	0	0	0	0	0
555210	Travel	483	0	0	0	0	0	0	0
	100-20-300-3001-100000-104	31,196	0	0	0	0	0	0	0
<u>100-20-300-3001-100000-105 Pol-K-9/Mounted Patrol</u>									
530102	K9 Supp/Maint	13,250	11,900	11,900	13,900	11,900	0	0	0
530103	Mounted Patrol Supp/Maint	115	21,565	21,565	19,565	21,565	0	0	0
	100-20-300-3001-100000-105	13,365	33,465	33,465	33,465	33,465	0	0	0
<u>100-20-300-3001-100000-106 Pol-Special Events & Emer Pre</u>									
531914	Supp-Office and Printing	317	0	0	0	0	0	0	0
	100-20-300-3001-100000-106	317	0	0	0	0	0	0	0
<u>100-20-300-3001-100000-107 Pol-Selective Traffic Enforc</u>									
531914	Supp-Office and Printing	89	0	0	0	0	0	0	0
531917	Supp-Uniforms	595	0	0	0	0	0	0	0
535100	Books and Publications	76	0	0	0	0	0	0	0
555210	Travel	51	0	0	0	0	0	0	0

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100 General Fund									
0401 Police Department									
	100-20-300-3001-100000-107	811	0	0	0	0	0	0	0
100-20-300-3001-100000-110 Pol-Special Investigations									
521905	Contractual-Other	1,313	0	0	0	0	0	0	0
530100	Confidential Funds	19,789	29,237	29,237	29,237	29,237	0	0	0
531914	Supp-Office and Printing	1,168	0	0	0	0	0	0	0
531999	Supp-Other	519	0	0	0	0	0	0	0
535100	Books and Publications	34	0	0	0	0	0	0	0
536110	Dues-Memberships	300	0	0	0	0	0	0	0
555100	Training	4,354	0	0	0	0	0	0	0
555210	Travel	50	0	0	0	0	0	0	0
	100-20-300-3001-100000-110	27,527	29,237	29,237	29,237	29,237	0	0	0
100-20-300-3001-100000-138 Pol-Mounted Patrol									
530103	Mounted Patrol Supp/Maint	12,847	0	0	0	0	0	0	0
	100-20-300-3001-100000-138	12,847	0	0	0	0	0	0	0
100-20-300-3001-100005-112 Pol-Criminal Investigations									
521603	Contractual-Medical Expenses	110	0	0	0	0	0	0	0
521905	Contractual-Other	2,773	0	0	0	0	0	0	0
524999	Repairs-Other	170	0	0	0	0	0	0	0
531601	Supp-Laboratory	32	0	0	0	0	0	0	0
531914	Supp-Office and Printing	4,376	0	0	0	0	0	0	0
531999	Supp-Other	372	0	0	0	0	0	0	0
536110	Dues-Memberships	390	0	0	0	0	0	0	0
555100	Training	11,265	0	0	0	0	0	0	0
555205	Travel-Mileage	142	0	0	0	0	0	0	0
555210	Travel	7,544	0	0	0	0	0	0	0
	100-20-300-3001-100005-112	27,174	0	0	0	0	0	0	0
100-20-300-3001-100005-113 Pol-Forensics									
521905	Contractual-Other	806	0	0	0	0	0	0	0
522115	Maint-Office Equipment	7,883	0	0	0	0	0	0	0
523999	Rentals-Other	1,275	0	0	0	0	0	0	0
524999	Repairs-Other	550	0	0	0	0	0	0	0
531601	Supp-Laboratory	23,367	0	0	0	0	0	0	0
531914	Supp-Office and Printing	1,948	0	0	0	0	0	0	0
	100-20-300-3001-100005-113	35,828	0	0	0	0	0	0	0
100-20-300-3001-100005-116 Pol-School Resource Officers									
555100	Training	100	0	0	0	0	0	0	0
	100-20-300-3001-100005-116	100	0	0	0	0	0	0	0
100-20-300-3002-000000-000 Admin & Support Bureau									
531999	Supp-Other	157	0	0	0	0	0	0	0
	100-20-300-3002-000000-000 Admin &	157	0	0	0	0	0	0	0
100-20-300-3002-100010-119 Pol-Fiscal Affairs									
521905	Contractual-Other	1,989	0	0	0	0	0	0	0
522115	Maint-Office Equipment	1,513	0	0	0	0	0	0	0
523999	Rentals-Other	42,193	0	0	0	0	0	0	0
531914	Supp-Office and Printing	3,224	0	0	0	0	0	0	0
531999	Supp-Other	994	0	0	0	0	0	0	0
536110	Dues-Memberships	225	0	0	0	0	0	0	0
555210	Travel	81	0	0	0	0	0	0	0
	100-20-300-3002-100010-119	50,218	0	0	0	0	0	0	0
100-20-300-3002-100010-120 Pol-Personnel									
531914	Supp-Office and Printing	476	0	0	0	0	0	0	0
531999	Supp-Other	45	0	0	0	0	0	0	0
	100-20-300-3002-100010-120	521	0	0	0	0	0	0	0

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100 General Fund									
0401 Police Department									
<u>100-20-300-3002-100010-121 Pol-Backgrounds</u>									
521905	Contractual-Other	2,037	0	0	0	0	0	0	0
523999	Rentals-Other	237	0	0	0	0	0	0	0
531914	Supp-Office and Printing	20	0	0	0	0	0	0	0
531999	Supp-Other	224	0	0	0	0	0	0	0
555210	Travel	72	0	0	0	0	0	0	0
	100-20-300-3002-100010-121	2,590	0	0	0	0	0	0	0
<u>100-20-300-3002-100010-122 Pol-Recruiting</u>									
531914	Supp-Office and Printing	821	0	0	0	0	0	0	0
531999	Supp-Other	1,105	0	0	0	0	0	0	0
555210	Travel	2,432	0	0	0	0	0	0	0
	100-20-300-3002-100010-122	4,358	0	0	0	0	0	0	0
<u>100-20-300-3002-100015-123 Pol-Vehicle Support</u>									
524999	Repairs-Other	4,674	0	0	0	0	0	0	0
531914	Supp-Office and Printing	222	0	0	0	0	0	0	0
531999	Supp-Other	495	0	0	0	0	0	0	0
	100-20-300-3002-100015-123	5,391	0	0	0	0	0	0	0
<u>100-20-300-3002-100015-124 Pol-Records</u>									
521905	Contractual-Other	1,352	0	0	0	0	0	0	0
522115	Maint-Office Equipment	468	0	0	0	0	0	0	0
531914	Supp-Office and Printing	2,761	0	0	0	0	0	0	0
531999	Supp-Other	41	0	0	0	0	0	0	0
555100	Training	598	0	0	0	0	0	0	0
	100-20-300-3002-100015-124	5,220	0	0	0	0	0	0	0
<u>100-20-300-3002-100015-125 Pol-Property & Evidence</u>									
521905	Contractual-Other	456	0	0	0	0	0	0	0
531914	Supp-Office and Printing	25,051	0	0	0	0	0	0	0
531917	Supp-Uniforms	95,246	0	0	0	0	0	0	0
531999	Supp-Other	16,203	0	0	0	0	0	0	0
535100	Books and Publications	128	0	0	0	0	0	0	0
536110	Dues-Memberships	50	0	0	0	0	0	0	0
542020	Tele-Telephone Cellular	11,374	0	0	0	0	0	0	0
555100	Training	150	0	0	0	0	0	0	0
	100-20-300-3002-100015-125	148,658	0	0	0	0	0	0	0
<u>100-20-300-3002-100015-127 Pol-Court Liason</u>									
531914	Supp-Office and Printing	205	0	0	0	0	0	0	0
555100	Training	325	0	0	0	0	0	0	0
	100-20-300-3002-100015-127 Pol-Court	530	0	0	0	0	0	0	0
<u>100-20-300-3002-100040-118 Pol-Training Unit</u>									
521905	Contractual-Other	40,211	0	0	0	0	0	0	0
524999	Repairs-Other	12	0	0	0	0	0	0	0
531103	Supp-Weapons and Ammunition	107,780	0	0	0	0	0	0	0
531914	Supp-Office and Printing	1,411	0	0	0	0	0	0	0
531999	Supp-Other	2,926	0	0	0	0	0	0	0
535100	Books and Publications	50	0	0	0	0	0	0	0
555100	Training	18,722	0	0	0	0	0	0	0
	100-20-300-3002-100040-118	171,112	0	0	0	0	0	0	0
<u>100-20-300-3003-100025-133 Pol-Community Svcs</u>									
521905	Contractual-Other	310	0	0	0	0	0	0	0
531914	Supp-Office and Printing	209	0	0	0	0	0	0	0
531999	Supp-Other	32	0	0	0	0	0	0	0
555100	Training	2,130	0	0	0	0	0	0	0
	100-20-300-3003-100025-133	2,680	0	0	0	0	0	0	0

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100 General Fund									
0401 Police Department									
100-20-300-3003-100025-134 Pol-Crime Prevention									
530101	Crime Prevention Supplies	7,015	15,210	15,210	15,210	15,210	0	0	0
	100-20-300-3003-100025-134	7,015	15,210	15,210	15,210	15,210	0	0	0
100-20-300-3003-100030-136 Pol-Uniform Patrol									
521905	Contractual-Other	500	0	0	0	0	0	0	0
531914	Supp-Office and Printing	1,204	0	0	0	0	0	0	0
531999	Supp-Other	1,864	0	0	0	0	0	0	0
536110	Dues-Memberships	385	0	0	0	0	0	0	0
555100	Training	6,533	0	0	0	0	0	0	0
555210	Travel	84	0	0	0	0	0	0	0
	100-20-300-3003-100030-136	10,570	0	0	0	0	0	0	0
100-20-300-3003-100030-137 Pol-Auxiliary									
555100	Training	415	0	0	0	0	0	0	0
	100-20-300-3003-100030-137	415	0	0	0	0	0	0	0
100-20-300-3005-100000-108 Pol-Animal Control									
501000	Sal-Full-time	285,684	371,703	371,703	359,291	359,291	0	0	0
501100	Sal-Part-time	17,184	0	0	0	0	0	0	0
510000	Sal-Overtime	0	16,210	16,210	16,210	16,210	0	0	0
510099	Sal-Allow for Salary Savings	0	-18,584	-18,584	-17,964	-17,964	0	0	0
511100	Bene-FICA	0	28,432	28,432	27,485	27,485	0	0	0
511115	Bene-Health Insurance	0	96,827	96,827	84,755	84,755	0	0	0
511120	Bene-Dental Insurance	0	408	408	280	280	0	0	0
511125	Bene-VRS Life Insurance	0	1,041	1,041	4,277	4,277	0	0	0
511140	Bene-Retirement VRS	0	38,922	38,922	27,012	27,012	0	0	0
511145	Bene-Retirement PSRS	10,188	10,931	10,931	13,202	13,202	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,474	-1,474	-1,588	-1,588	0	0	0
521102	Contractual-Humane Society	297,917	325,000	325,000	325,000	325,000	0	0	0
531914	Supp-Office and Printing	964	1,848	1,848	1,848	1,848	0	0	0
531917	Supp-Uniforms	0	6,859	6,859	6,859	6,859	0	0	0
531999	Supp-Other	2,922	6,998	6,998	6,998	6,998	0	0	0
555100	Training	600	1,050	1,050	5,345	1,050	0	0	0
	100-20-300-3005-100000-108	615,459	886,171	886,171	859,010	854,715	0	0	0
	0401 Police Department	32,062,060	33,961,284	33,961,284	34,196,570	34,058,030	0	0	0
0402 E-911									
100-20-300-3004-000000-000 E-911 Communications									
501000	Sal-Full-time	932,776	1,016,117	931,117	953,871	953,871	0	0	0
501100	Sal-Part-time	18,705	33,672	33,672	33,672	33,672	0	0	0
501200	Accrued Payroll	17,738	0	0	0	0	0	0	0
510000	Sal-Overtime	35,741	101,411	186,411	101,411	101,411	0	0	0
510099	Sal-Allow for Salary Savings	0	-48,845	-48,845	-47,692	-47,692	0	0	0
511100	Bene-FICA	70,676	74,732	74,732	72,975	72,975	0	0	0
511115	Bene-Health Insurance	152,565	205,065	205,065	204,687	204,687	0	0	0
511120	Bene-Dental Insurance	994	1,140	1,140	740	740	0	0	0
511125	Bene-VRS Life Insurance	2,542	2,734	2,734	11,359	11,359	0	0	0
511140	Bene-Retirement VRS	105,516	116,205	116,205	78,883	78,883	0	0	0
511145	Bene-Retirement PSRS	66,917	59,548	59,548	66,418	66,418	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-3,884	-3,884	-4,215	-4,215	0	0	0
521917	Contractual-Wireless E-911	0	5,254	5,254	5,254	5,254	0	0	0
522115	Maint-Office Equipment	0	36	36	36	36	0	0	0
523999	Rentals-Other	3,401	3,624	3,624	3,624	3,624	0	0	0
524999	Repairs-Other	0	2,339	2,339	2,339	2,339	0	0	0
531914	Supp-Office and Printing	1,672	3,872	3,872	3,872	3,872	0	0	0

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100 General Fund									
0402 E-911									
100-20-300-3004-000000-000 E-911 Communications									
531917	Supp-Uniforms	1,607	4,556	4,556	4,556	4,556	0	0	0
531999	Supp-Other	1,662	3,050	3,050	3,050	3,050	0	0	0
535100	Books and Publications	0	3,276	3,276	3,276	3,276	0	0	0
536110	Dues-Memberships	0	251	251	251	251	0	0	0
555100	Training	1,222	5,508	5,508	5,508	5,508	0	0	0
610101	Computer Service Charges	137,311	145,917	145,917	148,170	148,170	0	0	0
610102	Telecommunications Charges	321,315	337,138	337,138	328,679	328,679	0	0	0
630101	Risk Management Charges	27,340	27,473	27,473	27,765	27,765	0	0	0
100-20-300-3004-000000-000 E-911		1,899,699	2,100,189	2,100,189	2,008,489	2,008,489	0	0	0
0402 E-911		1,899,699	2,100,189	2,100,189	2,008,489	2,008,489	0	0	0

0404 Fire, Rescue And Emergency

100-20-301-3020-000000-000 Fire Rescue and Emergency Svcs									
501000	Sal-Full-time	12,332,255	13,400,966	13,132,966	13,171,012	13,171,012	0	0	0
501100	Sal-Part-time	305,371	205,500	373,500	205,500	205,500	0	0	0
501200	Accrued Payroll	73,353	0	0	0	0	0	0	0
510000	Sal-Overtime	1,426,912	479,778	579,778	559,778	479,778	0	0	0
510002	Allow-Clothing	4,962	4,200	4,200	3,000	3,000	0	0	0
510004	Allow-Education	47,633	52,003	52,003	56,500	56,500	0	0	0
510009	Allow-Master Firefighter	31,960	76,498	76,498	22,500	22,500	0	0	0
510011	Allow-Paramedic	11,446	11,201	11,201	12,800	12,800	0	0	0
510012	Allow-Other Supplements	17,563	45,300	45,300	44,100	44,100	0	0	0
510014	Sal-Overtime City Other Agen	11,455	0	0	0	0	0	0	0
510018	Sal-Overtime Harbor Ctr	6,215	0	0	0	0	0	0	0
510021	Sal-Overtime Hazmat	1,621	0	0	0	0	0	0	0
510022	Sal-Overtime EMS	129,054	0	0	0	0	0	0	0
510023	Sal-Overtime Willett Hall	7,657	0	0	0	0	0	0	0
510024	Sal-Overtime Fire Marshall	22,065	0	0	0	0	0	0	0
510025	Sal-Overtime Training	4,306	0	0	0	0	0	0	0
510026	Allow-Haz Mat Supplement	24,165	0	0	0	0	0	0	0
510027	Allow-SCBA Supplement	3,150	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-733,752	-733,752	-663,679	-663,679	0	0	0
511100	Bene-FICA	692,305	745,787	745,787	735,723	735,723	0	0	0
511115	Bene-Health Insurance	1,424,556	1,924,879	1,924,879	1,723,251	1,723,251	0	0	0
511120	Bene-Dental Insurance	7,439	7,188	7,188	6,656	6,656	0	0	0
511125	Bene-VRS Life Insurance	33,688	36,194	36,194	155,470	155,470	0	0	0
511140	Bene-Retirement VRS	887,568	1,054,644	1,054,644	724,036	724,036	0	0	0
511145	Bene-Retirement PSRS	55,672	45,577	45,577	52,235	52,235	0	0	0
511150	Bene-Retirement FPRS	6,928,534	6,934,852	6,934,852	7,801,035	7,801,035	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-39,189	-39,189	-47,888	-47,888	0	0	0
511199	Bene-Adjust	0	70,252	70,252	0	0	0	0	0
521202	Contractual-Disposal Fees	8,244	8,500	8,244	8,500	8,500	0	0	0
521905	Contractual-Other	196,418	132,000	182,000	324,166	0	0	0	0
522110	Maint-Equipment	24,703	30,000	25,000	30,000	30,000	0	0	0
522130	Maint-Security System	15,625	4,000	1,200	4,000	4,000	0	0	0
524100	Repairs-Buildings and Grounds	981	4,000	3,000	4,000	4,000	0	0	0
524999	Repairs-Other	13,397	19,000	15,000	19,000	19,000	0	0	0
531102	Supp-Fire	5,720	35,500	10,000	35,500	0	0	0	0
531103	Supp-Weapons and Ammunition	345	350	350	350	350	0	0	0
531301	Supp-Beds and Bedding	0	6,000	500	6,000	6,000	0	0	0
531602	Supp-Medical	61,391	61,000	61,000	61,000	61,000	0	0	0
531701	Supp-Custodial	22,319	12,000	23,000	12,000	12,000	0	0	0
531910	Supp-Kitchen Equipment	1,574	1,500	1,500	1,500	1,500	0	0	0

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100 General Fund									
0404 Fire, Rescue And Emergency									
100-20-301-3020-000000-000 Fire Rescue and Emergency Svcs									
531914	Supp-Office and Printing	11,842	17,000	15,000	17,000	17,000	0	0	0
531916	Supp-Protective Clothing	10,004	53,460	40,000	53,460	53,460	0	0	0
531917	Supp-Uniforms	69,743	65,000	70,000	65,000	65,000	0	0	0
531999	Supp-Other	1,943	12,000	4,000	22,000	12,000	0	0	0
532120	Mat-Construction	1,351	13,000	2,000	13,000	13,000	0	0	0
533010	Noncap-Equipment	2,428	1,000	2,000	1,000	1,000	0	0	0
533020	Noncap-Furniture	20,546	3,000	2,930	3,000	3,000	0	0	0
533070	Noncap-Computer Software	3,994	3,500	3,500	3,500	3,500	0	0	0
535100	Books and Publications	95	3,000	1,500	3,000	3,000	0	0	0
536110	Dues-Memberships	1,467	1,500	1,500	1,500	1,500	0	0	0
542010	Tele-Telephone	82	500	84	500	500	0	0	0
542020	Tele-Telephone Cellular	38,095	21,498	37,000	21,498	21,498	0	0	0
555210	Travel	6,270	11,000	9,000	11,000	11,000	0	0	0
555228	Purchase Card	1,666	0	0	0	0	0	0	0
610101	Computer Service Charges	128,110	130,458	130,458	110,656	110,656	0	0	0
610102	Telecommunications Charges	103,605	68,949	68,949	85,996	85,996	0	0	0
620101	Garage Equip Rental Charges	977,304	1,010,100	1,010,100	1,010,100	1,010,100	0	0	0
630101	Risk Management Charges	618,033	621,028	621,028	628,259	628,259	0	0	0
100-20-301-3020-000000-000 Fire		26,838,201	26,671,721	26,671,721	27,118,514	26,668,848	0	0	0
0404 Fire, Rescue And Emergency		26,838,201	26,671,721	26,671,721	27,118,514	26,668,848	0	0	0

0501 Streets And Highways

100-25-400-4000-000000-000 Streets and Highways									
501000	Sal-Full-time	356,849	493,882	493,882	493,886	493,886	0	0	0
501200	Accrued Payroll	575	0	0	0	0	0	0	0
510000	Sal-Overtime	1,826	10,000	10,000	10,000	10,000	0	0	0
510005	Allow-On-Call	1,579	3,238	3,238	2,160	2,160	0	0	0
510099	Sal-Allow for Salary Savings	0	-23,758	-23,758	-24,695	-24,695	0	0	0
511100	Bene-FICA	25,926	36,349	36,349	37,949	37,949	0	0	0
511115	Bene-Health Insurance	62,185	95,863	95,863	98,862	98,862	0	0	0
511120	Bene-Dental Insurance	441	432	432	360	360	0	0	0
511125	Bene-VRS Life Insurance	953	1,330	1,330	5,905	5,905	0	0	0
511140	Bene-Retirement VRS	44,100	61,945	61,945	41,023	41,023	0	0	0
511145	Bene-Retirement PSRS	93,364	89,671	89,671	101,957	101,957	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,886	-1,886	-2,193	-2,193	0	0	0
521201	Contractual-Concrete	307,898	493,000	493,000	493,000	493,000	0	0	0
521209	Contractual-Street Overlay	1,548,850	1,149,410	1,149,410	1,399,410	1,399,410	0	0	0
521905	Contractual-Other	89,667	18,360	18,360	18,360	18,360	0	0	0
521910	Contractual-Rental Uniforms	3,311	5,100	5,100	5,100	5,100	0	0	0
523999	Rentals-Other	12,742	19,500	19,500	19,500	19,500	0	0	0
524999	Repairs-Other	1,275	2,500	2,500	2,500	2,500	0	0	0
531602	Supp-Medical	0	200	200	200	200	0	0	0
531914	Supp-Office and Printing	17,261	1,800	1,800	1,800	1,800	0	0	0
531917	Supp-Uniforms	2,193	2,040	2,040	2,040	2,040	0	0	0
532120	Mat-Construction	154,951	142,568	142,568	142,568	142,568	0	0	0
533030	Noncap-Small Tools	712	2,000	2,000	2,000	2,000	0	0	0
542020	Tele-Telephone Cellular	150	0	0	0	0	0	0	0
555100	Training	1,285	5,600	5,600	5,600	5,600	0	0	0
610101	Computer Service Charges	33,193	34,728	34,728	45,884	45,884	0	0	0
610102	Telecommunications Charges	17,955	28,390	28,390	20,293	20,293	0	0	0
620101	Garage Equip Rental Charges	375,000	433,187	433,187	433,187	433,187	0	0	0
630101	Risk Management Charges	134,221	134,871	134,871	136,558	136,558	0	0	0
100-25-400-4000-000000-000 Streets		3,288,463	3,240,320	3,240,320	3,493,214	3,493,214	0	0	0

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100 General Fund									
0501 Streets And Highways		3,288,463	3,240,320	3,240,320	3,493,214	3,493,214	0	0	0

0503 Mosquito Control

100-25-400-4001-000000-000 Mosquito Control

501000	Sal-Full-time	103,502	146,037	146,037	146,038	146,038	0	0	0
501200	Accrued Payroll	35	0	0	0	0	0	0	0
510000	Sal-Overtime	504	19,000	19,000	19,000	19,000	0	0	0
510099	Sal-Allow for Salary Savings	0	-7,042	-7,042	-7,303	-7,303	0	0	0
511100	Bene-FICA	7,758	10,773	10,773	11,173	11,173	0	0	0
511115	Bene-Health Insurance	12,058	22,961	22,961	25,012	25,012	0	0	0
511120	Bene-Dental Insurance	66	48	48	52	52	0	0	0
511125	Bene-VRS Life Insurance	269	395	395	1,738	1,738	0	0	0
511140	Bene-Retirement VRS	12,736	18,658	18,658	12,076	12,076	0	0	0
511145	Bene-Retirement PSRS	19,633	19,114	19,114	21,597	21,597	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-558	-558	-646	-646	0	0	0
521905	Contractual-Other	11,965	64,930	64,930	64,930	64,930	0	0	0
521910	Contractual-Rental Uniforms	1,333	1,805	1,805	1,805	1,805	0	0	0
524999	Repairs-Other	0	5,000	5,000	5,000	5,000	0	0	0
531904	Supp-Chemicals	74,885	56,323	56,323	97,680	97,680	0	0	0
531914	Supp-Office and Printing	986	1,000	1,000	1,000	1,000	0	0	0
531999	Supp-Other	1,652	15,000	15,000	15,000	15,000	0	0	0
532120	Mat-Construction	1,480	2,500	2,500	2,500	2,500	0	0	0
536110	Dues-Memberships	205	460	460	460	460	0	0	0
542020	Tele-Telephone Cellular	1,482	2,600	2,600	2,600	2,600	0	0	0
555100	Training	270	3,000	3,000	3,000	3,000	0	0	0
610101	Computer Service Charges	5,288	5,388	5,388	6,785	6,785	0	0	0
610102	Telecommunications Charges	937	994	994	1,464	1,464	0	0	0
620101	Garage Equip Rental Charges	35,004	43,800	43,800	43,800	43,800	0	0	0
630101	Risk Management Charges	9,874	9,921	9,921	10,033	10,033	0	0	0
100-25-400-4001-000000-000 Mosquito		301,921	442,107	442,107	484,794	484,794	0	0	0
0503 Mosquito Control		301,921	442,107	442,107	484,794	484,794	0	0	0

0504 Engineering

100-25-401-4020-000000-000 Engineering

501000	Sal-Full-time	686,328	877,550	877,550	814,201	814,201	0	0	0
501100	Sal-Part-time	0	3,120	3,120	3,120	3,120	0	0	0
501200	Accrued Payroll	13,485	0	0	0	0	0	0	0
510000	Sal-Overtime	1,872	26,500	26,500	26,500	26,500	0	0	0
510099	Sal-Allow for Salary Savings	0	-41,786	-41,786	-40,709	-40,709	0	0	0
511100	Bene-FICA	49,590	61,924	61,924	62,290	62,290	0	0	0
511115	Bene-Health Insurance	61,639	94,483	94,483	101,922	101,922	0	0	0
511120	Bene-Dental Insurance	429	444	444	332	332	0	0	0
511125	Bene-VRS Life Insurance	1,494	1,961	1,961	9,688	9,688	0	0	0
511140	Bene-Retirement VRS	74,933	98,356	98,356	60,918	60,918	0	0	0
511145	Bene-Retirement PSRS	95,082	103,010	103,010	122,424	122,424	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-3,194	-3,194	-3,585	-3,585	0	0	0
521905	Contractual-Other	11,787	30,000	30,000	30,000	30,000	0	0	0
522115	Maint-Office Equipment	1,129	2,750	2,750	2,300	2,750	0	0	0
531914	Supp-Office and Printing	4,225	3,325	3,325	4,200	3,325	0	0	0
531917	Supp-Uniforms	131	420	420	420	420	0	0	0
531999	Supp-Other	1,046	1,140	1,140	1,140	1,140	0	0	0
535100	Books and Publications	106	190	190	200	190	0	0	0
536110	Dues-Memberships	1,184	1,615	1,615	1,600	1,615	0	0	0
542020	Tele-Telephone Cellular	3,069	4,320	4,320	4,000	4,320	0	0	0
555100	Training	1,305	3,000	3,000	3,000	3,000	0	0	0

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100 General Fund									
0504 Engineering									
100-25-401-4020-000000-000 Engineering									
555210 Travel		16	600	600	500	600	0	0	0
610101 Computer Service Charges		39,069	40,842	40,842	46,374	46,374	0	0	0
610102 Telecommunications Charges		12,494	12,585	12,585	13,430	13,430	0	0	0
620101 Garage Equip Rental Charges		54,996	72,198	72,198	72,198	72,198	0	0	0
630101 Risk Management Charges		24,698	24,818	24,818	25,086	25,086	0	0	0
100-25-401-4020-000000-000		1,140,105	1,420,171	1,420,171	1,361,549	1,361,549	0	0	0
0504 Engineering		1,140,105	1,420,171	1,420,171	1,361,549	1,361,549	0	0	0

0505 Traffic Engineering

100-25-401-4021-000000-000 Traffic Engineering									
501000 Sal-Full-time		323,476	359,970	359,970	355,205	355,205	0	0	0
501200 Accrued Payroll		1,096	0	0	0	0	0	0	0
510000 Sal-Overtime		10,647	18,000	18,000	18,000	18,000	0	0	0
510005 Allow-On-Call		6,194	9,711	9,711	5,400	5,400	0	0	0
510099 Sal-Allow for Salary Savings		0	-13,362	-13,362	-17,760	-17,760	0	0	0
511100 Bene-FICA		24,313	26,148	26,148	27,587	27,587	0	0	0
511115 Bene-Health Insurance		50,599	61,821	61,821	68,534	68,534	0	0	0
511120 Bene-Dental Insurance		288	288	288	240	240	0	0	0
511125 Bene-VRS Life Insurance		867	956	956	4,292	4,292	0	0	0
511140 Bene-Retirement VRS		40,802	45,292	45,292	29,822	29,822	0	0	0
511145 Bene-Retirement PSRS		111,442	86,700	86,700	98,009	98,009	0	0	0
511166 Bene-Allowance for Vacancy Sav		0	-1,354	-1,354	-1,596	-1,596	0	0	0
521905 Contractual-Other		3,111	12,000	12,000	15,000	12,000	0	0	0
521910 Contractual-Rental Uniforms		3,580	4,500	4,500	4,500	4,500	0	0	0
531602 Supp-Medical		0	200	200	150	200	0	0	0
531914 Supp-Office and Printing		1,774	2,000	2,000	1,500	2,000	0	0	0
531920 Supp-Wearing Apparel		219	600	600	1,100	600	0	0	0
531999 Supp-Other		217	400	400	400	400	0	0	0
532170 Mat-Traffic Signs		77,632	80,299	80,299	80,299	80,299	0	0	0
532190 Mat-Traffic Signals		72,310	77,539	77,539	77,539	77,539	0	0	0
536110 Dues-Memberships		543	300	300	500	300	0	0	0
541060 Util-Street Lighting		1,490,858	1,654,000	1,654,000	1,654,000	1,654,000	0	0	0
541070 Util-Traffic Signals		59,544	86,000	86,000	86,000	86,000	0	0	0
542020 Tele-Telephone Cellular		1,484	1,800	1,800	1,500	1,800	0	0	0
555100 Training		0	1,100	1,100	1,250	1,100	0	0	0
610101 Computer Service Charges		16,603	17,082	17,082	19,853	19,853	0	0	0
610102 Telecommunications Charges		9,341	15,206	15,206	11,195	11,195	0	0	0
620101 Garage Equip Rental Charges		99,996	111,653	111,653	111,653	111,653	0	0	0
630101 Risk Management Charges		62,058	62,359	62,359	62,434	62,434	0	0	0
100-25-401-4021-000000-000 Traffic		2,468,994	2,721,208	2,721,208	2,716,606	2,713,606	0	0	0
0505 Traffic Engineering		2,468,994	2,721,208	2,721,208	2,716,606	2,713,606	0	0	0

0507 Property Management

100-25-402-4040-000000-000 Properties Management									
501000 Sal-Full-time		1,257,981	1,450,717	1,450,717	1,349,041	1,349,041	0	0	0
501100 Sal-Part-time		21,007	0	0	0	0	0	0	0
501200 Accrued Payroll		8,955	0	0	0	0	0	0	0
510000 Sal-Overtime		6,358	10,000	10,000	10,000	10,000	0	0	0
510005 Allow-On-Call		9,720	12,948	12,948	9,720	9,720	0	0	0
510099 Sal-Allow for Salary Savings		0	-69,075	-69,075	-67,453	-67,453	0	0	0
511100 Bene-FICA		93,618	105,178	105,178	103,943	103,943	0	0	0
511115 Bene-Health Insurance		198,020	238,840	238,840	264,700	264,700	0	0	0

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100 General Fund									
0507 Property Management									
100-25-402-4040-000000-000 Properties Management									
511120	Bene-Dental Insurance	1,237	1,296	1,296	948	948	0	0	0
511125	Bene-VRS Life Insurance	3,326	3,849	3,849	16,166	16,166	0	0	0
511140	Bene-Retirement VRS	157,133	182,165	182,165	112,369	112,369	0	0	0
511145	Bene-Retirement PSRS	77,516	76,523	76,523	86,929	86,929	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-5,452	-5,452	-5,969	-5,969	0	0	0
521101	Contractual-Fire Systems	12,640	16,800	16,800	18,000	18,540	0	0	0
521205	Contractual-Pest Control	23,528	20,000	20,000	22,000	22,060	0	0	0
521702	Contractual-Elevator	38,816	49,800	49,800	50,000	51,500	0	0	0
521703	Contractual-Environmental Mgmt	1,286	10,000	10,000	10,000	10,000	0	0	0
521905	Contractual-Other	457,809	709,000	709,000	807,000	826,266	0	0	0
521910	Contractual-Rental Uniforms	19,389	20,000	20,000	20,000	20,000	0	0	0
522999	Maint-Other	1,683	80,000	80,000	80,000	82,400	0	0	0
524100	Repairs-Buildings and Grounds	190,010	185,000	185,000	188,000	188,000	0	0	0
524999	Repairs-Other	1,131	1,000	1,000	1,000	1,000	0	0	0
525100	Training-Defensive Driving	0	100	100	0	0	0	0	0
531102	Supp-Fire	2,446	12,920	12,920	15,000	15,000	0	0	0
531202	Supp-Plumbing	32,286	32,000	32,000	32,000	32,000	0	0	0
531701	Supp-Custodial	91,444	74,000	74,000	74,000	74,000	0	0	0
531904	Supp-Chemicals	0	1,000	1,000	1,000	1,000	0	0	0
531909	Supp-Glass	3,943	4,000	4,000	4,000	4,000	0	0	0
531914	Supp-Office and Printing	13,440	6,000	6,000	6,000	6,000	0	0	0
531920	Supp-Wearing Apparel	6,254	2,700	2,700	2,700	2,700	0	0	0
531999	Supp-Other	33,613	50,350	50,350	50,000	50,000	0	0	0
532120	Mat-Construction	93,466	60,000	60,000	60,000	60,000	0	0	0
532130	Mat-Electrical	49,886	60,000	60,000	60,000	60,000	0	0	0
533030	Noncap-Small Tools	0	1,500	1,500	1,500	1,500	0	0	0
542020	Tele-Telephone Cellular	3,942	6,000	6,000	6,000	6,000	0	0	0
555100	Training	1,234	2,000	2,000	2,000	2,000	0	0	0
610101	Computer Service Charges	27,154	27,905	27,905	41,265	41,265	0	0	0
610102	Telecommunications Charges	10,020	15,869	15,869	12,883	12,883	0	0	0
620101	Garage Equip Rental Charges	204,506	217,364	217,364	217,364	217,364	0	0	0
630101	Risk Management Charges	83,458	83,862	83,862	84,793	84,793	0	0	0
	100-25-402-4040-000000-000	3,238,255	3,756,159	3,756,159	3,746,899	3,770,665	0	0	0
100-25-402-4044-000000-000 Storeroom									
538900	Storeroom Purchases	136,965	150,000	150,000	150,000	150,000	0	0	0
538950	Storeroom Recoveries	-125,895	-150,000	-150,000	-150,000	-150,000	0	0	0
	100-25-402-4044-000000-000	11,070	0	0	0	0	0	0	0
	0507 Property Management	3,249,325	3,756,159	3,756,159	3,746,899	3,770,665	0	0	0
0508 Utilities									
100-25-402-4041-000000-000 Utilities									
541010	Util-Electricity	1,283,138	1,335,000	1,335,000	1,500,000	1,500,000	0	0	0
541020	Util-Water and Sewer	243,932	256,500	256,500	315,000	315,000	0	0	0
541050	Util-Stormwater Fees	487,881	188,000	188,000	500,000	500,000	0	0	0
543020	Fuel-Natural Gas	246,406	390,000	390,000	384,500	384,500	0	0	0
543030	Fuel-Oil	0	5,000	5,000	0	0	0	0	0
	100-25-402-4041-000000-000 Utilities	2,261,358	2,174,500	2,174,500	2,699,500	2,699,500	0	0	0
	0508 Utilities	2,261,358	2,174,500	2,174,500	2,699,500	2,699,500	0	0	0
0509 Rental Of Land									
100-25-402-4042-000000-000 Rental of Land									

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100 General Fund									
0509 Rental Of Land									
100-25-402-4042-000000-000 Rental of Land									
523110	Rentals-Commonwealths Attorney	215,030	55,370	55,370	0	0	0	0	0
523125	Rentals-Cradock Library	41,140	61,200	61,200	63,036	64,927	0	0	0
523130	Rentals-Economic Development	38,641	39,923	39,923	41,121	42,355	0	0	0
523135	Rentals-Fire Admin	0	90,000	90,000	90,000	90,000	0	0	0
523150	Rentals-Police Admin	57,766	58,247	58,247	58,247	58,247	0	0	0
523155	Rentals-Police Detective Bur	89,424	91,212	91,212	93,036	95,827	0	0	0
523160	Rentals-Police Internal Affrs	195,315	33,457	33,457	33,457	33,457	0	0	0
523165	Rentals-Sheriff Training Acad	89,592	90,818	90,818	93,543	96,349	0	0	0
523175	Rentals-Sheriff Admin	96,244	129,845	129,845	28,317	29,167	0	0	0
523195	Rentals-Police Training	0	150,000	150,000	150,000	150,000	0	0	0
523210	Rentals-Registrar	0	4,000	4,000	4,000	4,000	0	0	0
100-25-402-4042-000000-000 Rental of		823,152	804,072	804,072	654,757	664,329	0	0	0
0509 Rental Of Land		823,152	804,072	804,072	654,757	664,329	0	0	0
0514 Harbor Center Pavilion									
100-25-402-4043-000000-000 Harbor Center Pavilion									
501000	Sal-Full-time	68,671	66,737	66,737	69,130	69,130	0	0	0
501200	Accrued Payroll	116	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-3,270	-3,270	-3,457	-3,457	0	0	0
511100	Bene-FICA	5,200	5,003	5,003	5,288	5,288	0	0	0
511115	Bene-Health Insurance	5,493	8,858	8,858	6,253	6,253	0	0	0
511120	Bene-Dental Insurance	12	12	12	12	12	0	0	0
511125	Bene-VRS Life Insurance	183	183	183	823	823	0	0	0
511140	Bene-Retirement VRS	8,666	8,666	8,666	5,717	5,717	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-259	-259	-306	-306	0	0	0
521101	Contractual-Fire Systems	1,945	4,500	4,500	4,500	4,500	0	0	0
521205	Contractual-Pest Control	720	3,000	3,000	3,000	3,000	0	0	0
521905	Contractual-Other	105,553	91,000	91,000	91,000	91,000	0	0	0
521906	Contractual-Parking Aids	20,646	25,000	25,000	25,000	25,000	0	0	0
524100	Repairs-Buildings and Grounds	19,044	17,000	17,000	17,000	17,000	0	0	0
531202	Supp-Plumbing	472	1,000	1,000	1,000	1,000	0	0	0
531701	Supp-Custodial	10,342	12,000	12,000	12,000	12,000	0	0	0
531914	Supp-Office and Printing	0	200	200	0	0	0	0	0
531999	Supp-Other	8,759	0	0	0	0	0	0	0
532120	Mat-Construction	2,261	8,000	8,000	8,000	8,000	0	0	0
532130	Mat-Electrical	5,218	2,500	2,500	2,500	2,500	0	0	0
532140	Mat-HVAC	0	4,000	4,000	4,000	4,000	0	0	0
533030	Noncap-Small Tools	0	500	500	500	500	0	0	0
537100	Trees Shrubs and Flowers	2,309	5,000	5,000	5,000	5,000	0	0	0
541010	Util-Electricity	27,266	28,000	28,000	28,000	28,000	0	0	0
541020	Util-Water and Sewer	60,146	12,000	12,000	12,000	12,000	0	0	0
541050	Util-Stormwater Fees	0	4,000	4,000	4,000	4,000	0	0	0
542010	Tele-Telephone	14,230	12,000	12,000	12,000	12,000	0	0	0
543020	Fuel-Natural Gas	1,657	8,000	8,000	8,000	8,000	0	0	0
620101	Garage Equip Rental Charges	27,114	26,954	26,954	26,954	26,954	0	0	0
630101	Risk Management Charges	2,185	2,196	2,196	2,221	2,221	0	0	0
100-25-402-4043-000000-000 Harbor		398,208	352,780	352,780	350,135	350,135	0	0	0
0514 Harbor Center Pavilion		398,208	352,780	352,780	350,135	350,135	0	0	0
0601 Public Health Department									
100-30-500-5000-000000-000 Health Department									
521905	Contractual-Other	1,073,979	1,073,979	1,073,979	1,073,979	1,073,979	0	0	0

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100 General Fund									
0601 Public Health Department									
100-30-500-5000-000000-000 Health Department									
558134 PA-Indigent Obstetrics	101,000	101,000	101,000	101,000	101,000	0	0	0	0
610102 Telecommunications Charges	10,981	11,238	11,238	12,155	12,155	0	0	0	0
100-30-500-5000-000000-000 Health	1,185,960	1,186,217	1,186,217	1,187,134	1,187,134	0	0	0	0
0601 Public Health Department	1,185,960	1,186,217	1,186,217	1,187,134	1,187,134	0	0	0	0

0701 Museums

100-35-601-6030-000000-000 Museums									
501000 Sal-Full-time	871,605	917,574	917,574	903,247	903,247	0	0	0	0
501100 Sal-Part-time	206,532	223,242	223,242	223,242	223,242	0	0	0	0
501200 Accrued Payroll	5,400	0	0	0	0	0	0	0	0
510000 Sal-Overtime	6,850	0	0	0	0	0	0	0	0
510099 Sal-Allow for Salary Savings	0	-43,656	-43,656	-45,163	-45,163	0	0	0	0
511100 Bene-FICA	79,917	66,792	66,792	69,099	69,099	0	0	0	0
511115 Bene-Health Insurance	124,526	136,672	136,672	150,177	150,177	0	0	0	0
511120 Bene-Dental Insurance	786	756	756	688	688	0	0	0	0
511125 Bene-VRS Life Insurance	2,323	2,445	2,445	10,746	10,746	0	0	0	0
511140 Bene-Retirement VRS	107,996	114,712	114,712	74,697	74,697	0	0	0	0
511145 Bene-Retirement PSRS	38,415	37,094	37,094	36,620	36,620	0	0	0	0
511166 Bene-Allowance for Vacancy Sav	0	-3,467	-3,467	-3,997	-3,997	0	0	0	0
521006 Contractual-Collection Svcs	11,923	10,000	10,000	20,000	20,000	0	0	0	0
521404 Contractual-Planetarium	40,868	10,000	10,000	10,000	10,000	0	0	0	0
521707 Contractual-Laundry	1,370	1,220	1,220	1,400	1,400	0	0	0	0
521905 Contractual-Other	20,367	75,722	75,722	40,742	40,742	0	0	0	0
521910 Contractual-Rental Uniforms	3,776	5,600	5,600	5,600	5,600	0	0	0	0
522115 Maint-Office Equipment	1,386	3,747	3,747	3,747	3,747	0	0	0	0
522999 Maint-Other	18,991	0	0	0	0	0	0	0	0
523185 Rentals-Exhibit	1,818	50,000	50,000	70,000	70,000	0	0	0	0
523999 Rentals-Other	11,351	9,630	9,630	9,630	9,630	0	0	0	0
524120 Repairs-Exhibit Fabrications	4,391	20,000	20,000	35,000	35,000	0	0	0	0
531403 Supp-Exhibit	1,188	30,000	30,000	15,000	15,000	0	0	0	0
531602 Supp-Medical	5,094	2,500	2,500	3,000	3,000	0	0	0	0
531914 Supp-Office and Printing	26,563	14,555	14,555	14,555	14,555	0	0	0	0
531920 Supp-Wearing Apparel	3,763	5,000	5,000	6,500	6,500	0	0	0	0
531999 Supp-Other	217	0	0	1,500	1,500	0	0	0	0
535100 Books and Publications	346	200	200	500	500	0	0	0	0
536110 Dues-Memberships	3,991	2,000	2,000	3,000	3,000	0	0	0	0
542010 Tele-Telephone	2,429	3,000	3,000	3,000	3,000	0	0	0	0
542020 Tele-Telephone Cellular	329	750	750	750	750	0	0	0	0
555100 Training	1,960	1,500	1,500	1,500	1,500	0	0	0	0
555205 Travel-Mileage	24	750	750	750	750	0	0	0	0
555228 Purchase Card	277	0	0	0	0	0	0	0	0
610101 Computer Service Charges	34,239	14,885	14,885	35,178	35,178	0	0	0	0
610102 Telecommunications Charges	11,240	15,365	15,365	18,029	18,029	0	0	0	0
620101 Garage Equip Rental Charges	3,996	5,776	5,776	5,776	5,776	0	0	0	0
620102 Motor Pool Charges	205	0	0	0	0	0	0	0	0
630101 Risk Management Charges	39,622	39,814	39,814	40,298	40,298	0	0	0	0
100-35-601-6030-000000-000 Museums	1,696,076	1,774,178	1,774,178	1,764,811	1,764,811	0	0	0	0

100-35-601-6030-000000-400 Museum-Admin

555210 Travel	317	0	0	0	0	0	0	0
100-35-601-6030-000000-400	317	0	0	0	0	0	0	0

100-35-601-6030-000000-401 Museum-CHG

521006 Contractual-Collection Svcs	344	0	0	0	0	0	0	0
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100 General Fund									
0701 Museums									
<u>100-35-601-6030-000000-401 Museum-CHG</u>									
521905	Contractual-Other	8,138	0	0	0	0	0	0	0
523185	Rentals-Exhibit	15,134	0	0	0	0	0	0	0
524120	Repairs-Exhibit Fabrications	7,065	0	0	0	0	0	0	0
531403	Supp-Exhibit	2,105	0	0	0	0	0	0	0
531914	Supp-Office and Printing	42	0	0	0	0	0	0	0
535100	Books and Publications	70	0	0	0	0	0	0	0
555205	Travel-Mileage	60	0	0	0	0	0	0	0
100-35-601-6030-000000-401		32,956	0	0	0	0	0	0	0
<u>100-35-601-6030-000000-402 Museum-CMV</u>									
521905	Contractual-Other	29,048	0	0	0	0	0	0	0
523185	Rentals-Exhibit	63,395	0	0	0	0	0	0	0
524120	Repairs-Exhibit Fabrications	17,149	0	0	0	0	0	0	0
531403	Supp-Exhibit	10,697	0	0	0	0	0	0	0
531914	Supp-Office and Printing	111	0	0	0	0	0	0	0
531999	Supp-Other	2,345	0	0	0	0	0	0	0
100-35-601-6030-000000-402		122,745	0	0	0	0	0	0	0
<u>100-35-601-6030-000000-403 Museum-PNSM</u>									
521006	Contractual-Collection Svcs	848	0	0	0	0	0	0	0
531403	Supp-Exhibit	486	0	0	0	0	0	0	0
531914	Supp-Office and Printing	25	0	0	0	0	0	0	0
535100	Books and Publications	65	0	0	0	0	0	0	0
100-35-601-6030-000000-403		1,424	0	0	0	0	0	0	0
<u>100-35-601-6030-000000-405 Museum-Planetarium</u>									
521404	Contractual-Planetarium	80	0	0	0	0	0	0	0
100-35-601-6030-000000-405		80	0	0	0	0	0	0	0
0701 Museums		1,853,599	1,774,178	1,774,178	1,764,811	1,764,811	0	0	0
0702 Public Library									
<u>100-35-602-6040-000000-000 Public Library</u>									
501000	Sal-Full-time	1,046,174	1,153,644	1,153,644	1,147,355	1,147,355	0	0	0
501100	Sal-Part-time	77,811	146,187	146,187	146,187	146,187	0	0	0
501200	Accrued Payroll	5,158	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-53,726	-53,726	-57,368	-57,368	0	0	0
511100	Bene-FICA	81,062	84,123	84,123	87,775	87,775	0	0	0
511115	Bene-Health Insurance	146,174	177,417	177,417	174,179	174,179	0	0	0
511120	Bene-Dental Insurance	813	912	912	596	596	0	0	0
511125	Bene-VRS Life Insurance	2,810	3,081	3,081	13,655	13,655	0	0	0
511140	Bene-Retirement VRS	125,136	139,104	139,104	91,462	91,462	0	0	0
511145	Bene-Retirement PSRS	101,105	99,636	99,636	118,308	118,308	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-4,363	-4,363	-5,073	-5,073	0	0	0
521905	Contractual-Other	51,915	82,437	82,437	82,437	82,437	0	0	0
524110	Repairs-Office Equipment	0	1,700	1,700	1,700	1,700	0	0	0
531003	Supp-Microforms-State	0	6,733	6,733	6,733	6,733	0	0	0
531901	Supp-Audio Visual	65,352	65,352	65,352	65,352	65,352	0	0	0
531914	Supp-Office and Printing	33,139	30,667	30,667	30,667	30,667	0	0	0
533070	Noncap-Computer Software	0	1,000	1,000	1,000	1,000	0	0	0
535100	Books and Publications	59,310	59,310	59,310	59,310	59,310	0	0	0
535110	Books-State	117,357	109,624	109,624	109,624	109,624	0	0	0
536110	Dues-Memberships	723	1,043	1,043	1,043	1,043	0	0	0
542010	Tele-Telephone	0	6,960	6,960	6,960	6,960	0	0	0
555100	Training	608	1,200	1,200	1,200	1,200	0	0	0
555205	Travel-Mileage	452	500	500	500	500	0	0	0

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100 General Fund									
0702 Public Library									
100-35-602-6040-000000-000 Public Library									
555210	Travel	472	730	730	730	730	0	0	0
610101	Computer Service Charges	137,804	123,297	123,297	71,836	71,836	0	0	0
610102	Telecommunications Charges	14,239	18,125	18,125	22,936	22,936	0	0	0
620101	Garage Equip Rental Charges	3,996	5,776	5,776	5,776	5,776	0	0	0
620102	Motor Pool Charges	231	0	0	0	0	0	0	0
630101	Risk Management Charges	23,882	23,997	23,997	24,246	24,246	0	0	0
100-35-602-6040-000000-000 Public		2,095,724	2,284,466	2,284,466	2,209,126	2,209,126	0	0	0
0702 Public Library		2,095,724	2,284,466	2,284,466	2,209,126	2,209,126	0	0	0

0705 Parks, Recreation and Leisure Services - Administration

100-35-600-6000-000000-000 Administration									
501000	Sal-Full-time	1,615,915	1,941,571	1,941,571	1,986,135	1,986,135	0	0	0
501100	Sal-Part-time	477,188	472,475	472,475	472,475	472,475	0	0	0
501200	Accrued Payroll	1,955	0	0	0	0	0	0	0
510005	Allow-On-Call	3,240	3,236	3,236	3,240	3,240	0	0	0
510099	Sal-Allow for Salary Savings	0	-92,845	-92,845	-99,306	-99,306	0	0	0
511100	Bene-FICA	154,598	137,551	137,551	152,189	152,189	0	0	0
511115	Bene-Health Insurance	220,352	324,415	324,415	327,089	327,089	0	0	0
511120	Bene-Dental Insurance	1,348	1,368	1,368	992	992	0	0	0
511125	Bene-VRS Life Insurance	4,314	4,680	4,680	23,677	23,677	0	0	0
511140	Bene-Retirement VRS	195,324	240,724	240,724	161,207	161,207	0	0	0
511145	Bene-Retirement PSRS	332,837	327,890	327,890	362,118	362,118	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-7,113	-7,113	-8,548	-8,548	0	0	0
521905	Contractual-Other	295,034	362,690	362,690	362,690	362,690	0	0	0
531914	Supp-Office and Printing	5,892	21,374	21,374	21,374	21,374	0	0	0
531999	Supp-Other	6,084	12,698	12,698	12,698	12,698	0	0	0
535100	Books and Publications	0	100	100	100	100	0	0	0
536110	Dues-Memberships	1,360	2,192	2,192	2,192	2,192	0	0	0
542020	Tele-Telephone Cellular	2,924	4,336	4,336	4,336	4,336	0	0	0
555100	Training	50	3,275	3,275	3,275	3,275	0	0	0
555205	Travel-Mileage	0	1,112	1,112	1,112	1,112	0	0	0
610101	Computer Service Charges	74,624	75,793	75,793	74,377	74,377	0	0	0
610102	Telecommunications Charges	36,426	31,615	31,615	34,645	34,645	0	0	0
620101	Garage Equip Rental Charges	15,996	23,103	23,103	23,103	23,103	0	0	0
620102	Motor Pool Charges	3,179	0	0	0	0	0	0	0
630101	Risk Management Charges	149,272	149,995	149,995	148,683	148,683	0	0	0
100-35-600-6000-000000-000		3,597,911	4,042,235	4,042,235	4,069,853	4,069,853	0	0	0
0705 Parks, Recreation and Leisure		3,597,911	4,042,235	4,042,235	4,069,853	4,069,853	0	0	0

0706 Parks, Recreation and Leisure Services - Parks

100-35-600-6002-000000-000 Parks									
501200	Accrued Payroll	6,470	0	0	0	0	0	0	0
510000	Sal-Overtime	12,037	14,280	14,280	14,280	14,280	0	0	0
511100	Bene-FICA	870	0	0	0	0	0	0	0
521905	Contractual-Other	185,623	1,169,200	1,169,200	1,294,579	1,294,579	0	0	0
521910	Contractual-Rental Uniforms	8,169	9,180	9,180	8,180	8,180	0	0	0
521914	Contractual-Temp Work	180,639	126,656	126,656	146,889	146,889	0	0	0
522110	Maint-Equipment	1,384	1,100	1,100	1,100	1,100	0	0	0
522115	Maint-Office Equipment	768	800	800	800	800	0	0	0
524100	Repairs-Buildings and Grounds	6,971	3,000	3,000	3,000	3,000	0	0	0
524999	Repairs-Other	2,650	2,040	2,040	2,040	2,040	0	0	0
531201	Supp-Lawn	26,122	12,000	12,000	12,750	13,000	0	0	0

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100 General Fund									
0706 Parks, Recreation and Leisure Services - Parks									
100-35-600-6002-000000-000 Parks									
531904	Supp-Chemicals	11,082	12,240	12,240	12,990	13,140	0	0	0
531914	Supp-Office and Printing	787	2,550	2,550	1,000	1,000	0	0	0
531920	Supp-Wearing Apparel	4,613	2,000	2,000	2,000	2,000	0	0	0
531999	Supp-Other	2,346	1,000	1,000	2,750	3,000	0	0	0
532120	Mat-Construction	22,900	12,000	12,000	12,250	12,600	0	0	0
532130	Mat-Electrical	0	1,100	1,100	500	500	0	0	0
533030	Noncap-Small Tools	5,278	4,080	4,080	6,580	4,830	0	0	0
536110	Dues-Memberships	175	250	250	175	175	0	0	0
542020	Tele-Telephone Cellular	887	900	900	900	900	0	0	0
543010	Fuel-Gasoline and Other	9,523	6,000	6,000	8,500	8,500	0	0	0
555100	Training	0	1,224	1,224	1,224	1,224	0	0	0
559030	Clean Community	1,308	3,000	3,000	1,500	1,500	0	0	0
610101	Computer Service Charges	22,560	38,104	38,104	20,862	20,862	0	0	0
610102	Telecommunications Charges	3,129	8,199	8,199	4,614	4,614	0	0	0
620101	Garage Equip Rental Charges	501,045	522,451	522,451	537,051	537,051	0	0	0
	100-35-600-6002-000000-000 Parks	1,017,334	1,953,354	1,953,354	2,096,514	2,095,764	0	0	0
100-35-600-6002-500000-000 PR-Grounds Maintenance									
521905	Contractual-Other	541,213	0	0	0	0	0	0	0
	100-35-600-6002-500000-000	541,213	0	0	0	0	0	0	0
100-35-600-6002-500010-000 PR-Landscaping and Trees									
531201	Supp-Lawn	3,804	0	0	0	0	0	0	0
531904	Supp-Chemicals	11,562	0	0	0	0	0	0	0
	100-35-600-6002-500010-000	15,366	0	0	0	0	0	0	0
100-35-600-6002-500015-000 PR-Recreation Grounds Maint									
532120	Mat-Construction	-38	0	0	0	0	0	0	0
	100-35-600-6002-500015-000	-38	0	0	0	0	0	0	0
	0706 Parks, Recreation and Leisure	1,573,874	1,953,354	1,953,354	2,096,514	2,095,764	0	0	0
0707 Parks, Recreation and Leisure Services - Recreation									
100-35-600-6001-000000-000 Recreation									
501100	Sal-Part-time	0	17,746	17,746	17,746	17,746	0	0	0
521905	Contractual-Other	79,308	102,949	102,949	102,949	102,949	0	0	0
523190	Rentals-School Gym	0	10,928	10,928	10,928	10,928	0	0	0
523999	Rentals-Other	13,881	19,521	19,521	19,521	19,521	0	0	0
524999	Repairs-Other	2,063	2,863	2,863	2,863	2,863	0	0	0
531404	Supp-Recreational	49,276	65,761	65,761	65,761	65,761	0	0	0
531914	Supp-Office and Printing	19,350	27,650	27,650	27,650	27,650	0	0	0
531999	Supp-Other	5,256	0	0	0	0	0	0	0
542010	Tele-Telephone	0	1,652	1,652	1,652	1,652	0	0	0
554010	Advertising	1,433	2,396	2,396	2,396	2,396	0	0	0
555100	Training	6,604	5,525	5,525	5,525	5,525	0	0	0
555205	Travel-Mileage	7,173	7,000	7,000	7,000	7,000	0	0	0
555210	Travel	31	0	0	0	0	0	0	0
557205	Youth Programs	30,936	49,262	49,262	49,262	49,262	0	0	0
620101	Garage Equip Rental Charges	38,004	46,207	46,207	46,207	46,207	0	0	0
	100-35-600-6001-000000-000	253,316	359,460	359,460	359,460	359,460	0	0	0
	0707 Parks, Recreation and Leisure	253,316	359,460	359,460	359,460	359,460	0	0	0
0801 Permits and Inspections									
100-40-700-7000-000000-000 Permits and Inspections									
501000	Sal-Full-time	916,630	1,231,443	931,443	1,166,436	1,166,436	0	0	0
501200	Accrued Payroll	2,784	0	0	0	0	0	0	0

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Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
0801 Permits and Inspections									
100-40-700-7000-000000-000 Permits and Inspections									
510005	Allow-On-Call	0	11,997	11,997	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-60,082	-60,082	-65,959	-65,959	0	0	0
511100	Bene-FICA	65,300	90,987	90,987	89,237	89,237	0	0	0
511115	Bene-Health Insurance	134,714	198,227	198,227	192,974	192,974	0	0	0
511120	Bene-Dental Insurance	881	948	948	612	612	0	0	0
511125	Bene-VRS Life Insurance	2,496	3,329	3,329	13,877	13,877	0	0	0
511140	Bene-Retirement VRS	104,690	145,650	145,650	89,009	89,009	0	0	0
511145	Bene-Retirement PSRS	60,268	57,156	57,156	66,267	66,267	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-4,717	-4,717	-5,820	-5,820	0	0	0
521211	Contractual-Weed Debris & Demo	280,218	335,000	335,000	345,000	345,000	0	0	0
521301	Contractual-Court Reporter Fee	238	2,856	2,856	2,856	2,856	0	0	0
521704	Contractual-Graffiti Program	1,336	5,000	5,000	5,000	5,000	0	0	0
521905	Contractual-Other	303,642	0	300,000	7,000	7,000	0	0	0
531914	Supp-Office and Printing	13,706	10,000	10,000	11,339	11,339	0	0	0
531999	Supp-Other	2,009	10,010	10,010	10,010	10,010	0	0	0
535100	Books and Publications	0	8,000	8,000	8,000	8,000	0	0	0
536110	Dues-Memberships	610	2,000	2,000	2,000	2,000	0	0	0
542020	Tele-Telephone Cellular	11,313	25,614	25,614	25,614	25,614	0	0	0
554020	Advertising-Demolition	764	4,000	4,000	4,000	4,000	0	0	0
554030	Advertising-PC/BZA	0	6,120	6,120	6,120	6,120	0	0	0
555100	Training	1,789	5,000	5,000	5,000	5,000	0	0	0
555205	Travel-Mileage	315	500	500	500	500	0	0	0
555210	Travel	121	3,000	3,000	3,000	3,000	0	0	0
555228	Purchase Card	3,158	0	0	0	0	0	0	0
610101	Computer Service Charges	153,243	165,766	165,766	165,643	165,643	0	0	0
610102	Telecommunications Charges	27,589	24,494	24,494	28,132	28,132	0	0	0
620101	Garage Equip Rental Charges	162,504	166,055	166,055	166,055	166,055	0	0	0
630101	Risk Management Charges	57,168	57,445	57,445	58,056	58,056	0	0	0
100-40-700-7000-000000-000 Permits		2,307,488	2,505,798	2,505,798	2,399,958	2,399,958	0	0	0
0801 Permits and Inspections		2,307,488	2,505,798	2,505,798	2,399,958	2,399,958	0	0	0

0802 Economic Development

100-40-701-7010-000000-000 Economic Development									
501000	Sal-Full-time	322,728	398,600	398,600	380,342	380,342	0	0	0
501200	Accrued Payroll	1,174	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-19,208	-19,208	-19,017	-19,017	0	0	0
511100	Bene-FICA	23,248	28,721	28,721	29,096	29,096	0	0	0
511115	Bene-Health Insurance	30,669	38,433	38,433	42,585	42,585	0	0	0
511120	Bene-Dental Insurance	158	156	156	144	144	0	0	0
511125	Bene-VRS Life Insurance	839	1,052	1,052	4,525	4,525	0	0	0
511140	Bene-Retirement VRS	38,657	49,873	49,873	31,454	31,454	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,489	-1,489	-1,635	-1,635	0	0	0
521905	Contractual-Other	103,885	140,000	140,000	140,000	140,000	0	0	0
522110	Maint-Equipment	1,037	2,000	2,000	2,000	2,000	0	0	0
523180	Rentals-Copier	4,371	6,000	6,000	6,000	6,000	0	0	0
531914	Supp-Office and Printing	5,425	6,200	6,200	6,200	6,200	0	0	0
531999	Supp-Other	417	1,500	1,500	1,500	1,500	0	0	0
535100	Books and Publications	148	500	500	500	500	0	0	0
536110	Dues-Memberships	5,885	6,000	6,000	6,000	6,000	0	0	0
542020	Tele-Telephone Cellular	160	500	500	500	500	0	0	0
555100	Training	745	3,000	3,000	3,000	3,000	0	0	0
555205	Travel-Mileage	1,782	1,300	1,300	1,300	1,300	0	0	0

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Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
0802 Economic Development									
100-40-701-7010-000000-000 Economic Development									
555210	Travel	20,162	27,000	27,000	27,000	27,000	0	0	0
556105	Civ Orgs-HR Economic Dev Allinc	47,177	100,000	100,000	100,000	100,000	0	0	0
559020	Business Development	38,449	68,000	68,000	68,000	68,000	0	0	0
610101	Computer Service Charges	41,348	42,777	42,777	37,956	37,956	0	0	0
610102	Telecommunications Charges	3,047	9,843	9,843	4,914	4,914	0	0	0
620101	Garage Equip Rental Charges	4,500	6,738	6,738	6,738	6,738	0	0	0
620102	Motor Pool Charges	50	200	200	200	200	0	0	0
630101	Risk Management Charges	5,898	5,927	5,927	5,989	5,989	0	0	0
	100-40-701-7010-000000-000	701,960	923,623	923,623	885,291	885,291	0	0	0
	0802 Economic Development	701,960	923,623	923,623	885,291	885,291	0	0	0
0804 Planning									
100-40-702-7020-000000-000 Planning									
501000	Sal-Full-time	703,643	731,056	731,056	678,691	678,691	0	0	0
501200	Accrued Payroll	3,319	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-34,640	-34,640	-33,935	-33,935	0	0	0
511100	Bene-FICA	51,440	52,924	52,924	51,919	51,919	0	0	0
511115	Bene-Health Insurance	68,088	71,130	71,130	83,751	83,751	0	0	0
511120	Bene-Dental Insurance	426	468	468	320	320	0	0	0
511125	Bene-VRS Life Insurance	1,880	1,940	1,940	8,074	8,074	0	0	0
511140	Bene-Retirement VRS	88,976	91,794	91,794	56,128	56,128	0	0	0
511145	Bene-Retirement PSRS	14,886	14,613	14,613	16,992	16,992	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-2,745	-2,745	-2,967	-2,967	0	0	0
521007	Contractual-Comprehensive Plan	219,952	250,000	250,000	250,000	250,000	0	0	0
521301	Contractual-Court Reporter Fee	10,495	17,000	17,000	21,000	21,000	0	0	0
521905	Contractual-Other	84,067	145,000	272,900	145,000	145,000	0	0	0
521913	Contractual-Technical	41,225	85,000	85,000	83,000	83,000	0	0	0
521914	Contractual-Temp Work	0	0	33,613	0	0	0	0	0
531914	Supp-Office and Printing	62,712	74,500	40,887	72,500	72,500	0	0	0
531999	Supp-Other	20	5,500	5,500	5,500	5,500	0	0	0
535100	Books and Publications	256	1,500	1,500	1,500	1,500	0	0	0
536110	Dues-Memberships	4,192	5,000	5,000	5,000	5,000	0	0	0
542020	Tele-Telephone Cellular	0	2,000	2,000	2,000	2,000	0	0	0
554010	Advertising	23,022	19,000	19,000	21,000	21,000	0	0	0
555100	Training	4,535	21,000	21,000	21,000	21,000	0	0	0
555205	Travel-Mileage	0	500	500	500	500	0	0	0
555210	Travel	0	19,500	19,500	17,500	17,500	0	0	0
555228	Purchase Card	-205	0	0	0	0	0	0	0
555399	Mtgs-Other	3,406	5,000	5,000	5,000	5,000	0	0	0
610101	Computer Service Charges	80,065	88,018	88,018	81,630	81,630	0	0	0
610102	Telecommunications Charges	5,790	4,982	4,982	6,062	6,062	0	0	0
620101	Garage Equip Rental Charges	8,004	9,626	9,626	9,626	9,626	0	0	0
620102	Motor Pool Charges	7	0	0	0	0	0	0	0
630101	Risk Management Charges	11,645	11,701	11,701	11,824	11,824	0	0	0
	100-40-702-7020-000000-000 Planning	1,491,845	1,691,367	1,819,267	1,618,615	1,618,615	0	0	0
	0804 Planning	1,491,845	1,691,367	1,819,267	1,618,615	1,618,615	0	0	0
	100 General Fund	250,489,614	223,225,100	229,180,441	231,385,811	227,004,384	0	0	0

300 Capital Improvements Fund

8091 Drainage and Street Improvements

Expenditure Line Item Budget Report grouped by Fund, Business Unit

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Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
300 Capital Improvements Fund									
8091 Drainage and Street Improvements									
300-25-400-4002-000000-000 Stormwater Management									
820100	Cap-Infrastructure	0	4,604,253	4,604,253	5,375,495	6,393,738	7,358,007	8,355,771	8,355,771
	300-25-400-4002-000000-000	0	4,604,253	4,604,253	5,375,495	6,393,738	7,358,007	8,355,771	8,355,771
300-25-401-4020-000000-000 Engineering									
820100	Cap-Infrastructure	0	0	0	323,997	241,664	245,000	1,750,000	1,750,000
830100	Cap-Buildings	0	0	0	0	25,000	25,000	25,000	25,000
	300-25-401-4020-000000-000	0	0	0	323,997	266,664	270,000	1,775,000	1,775,000
300-25-402-4020-000000-000 Engineering									
820100	Cap-Infrastructure	0	0	0	0	23,677,303	0	0	0
	300-25-402-4020-000000-000	0	0	0	0	23,677,303	0	0	0
300-40-401-4020-000000-000 Engineering									
820100	Cap-Infrastructure	0	0	0	25,000	30,120	25,000	30,000	30,000
	300-40-401-4020-000000-000	0	0	0	25,000	30,120	25,000	30,000	30,000
	8091 Drainage and Street	0	4,604,253	4,604,253	5,724,492	30,367,825	7,653,007	10,160,771	10,160,771
8092 Education									
300-10-109-1090-000000-000 Finance									
820100	Cap-Infrastructure	0	1,375,000	1,375,000	0	0	0	0	0
850101	Cap-Equipment-Other	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
990100	Trans to General Fund	0	0	0	560,000	560,000	1,070,000	0	0
	300-10-109-1090-000000-000 Finance	0	1,375,000	1,375,000	1,560,000	1,560,000	2,070,000	1,000,000	1,000,000
	8092 Education	0	1,375,000	1,375,000	1,560,000	1,560,000	2,070,000	1,000,000	1,000,000
8093 Industrial and Economic Development									
300-40-701-7010-000000-000 Economic Development									
840100	Cap-Improvements	0	4,060,973	4,060,973	50,000	50,000	50,000	50,000	50,000
	300-40-701-7010-000000-000	0	4,060,973	4,060,973	50,000	50,000	50,000	50,000	50,000
	8093 Industrial and Economic	0	4,060,973	4,060,973	50,000	50,000	50,000	50,000	50,000
8094 Leisure Services									
300-35-600-6002-000000-000 Parks									
840100	Cap-Improvements	0	281,216	281,216	225,000	295,000	305,000	305,000	345,000
850101	Cap-Equipment-Other	0	0	0	100,000	0	0	0	0
	300-35-600-6002-000000-000 Parks	0	281,216	281,216	325,000	295,000	305,000	305,000	345,000
	8094 Leisure Services	0	281,216	281,216	325,000	295,000	305,000	305,000	345,000
8096 Municipal Facilities									
300-25-402-4040-000000-000 Properties Management									
820100	Cap-Infrastructure	0	5,408,045	5,408,045	125,000	375,000	125,000	125,000	125,000
840100	Cap-Improvements	0	0	0	400,000	120,000	0	0	0
850100	Cap-Computers	0	0	0	917,042	812,782	367,916	0	0
850101	Cap-Equipment-Other	0	0	0	900,000	0	0	0	0
850102	Cap-Equipment Communications	0	0	0	4,000,000	4,000,000	0	0	0
	300-25-402-4040-000000-000	0	5,408,045	5,408,045	6,342,042	5,307,782	492,916	125,000	125,000
300-25-402-4043-000000-000 Harbor Center Pavilion									
840100	Cap-Improvements	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	300-25-402-4043-000000-000 Harbor	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000
300-40-402-4040-000000-000 Properties Management									
820104	Construction Admin	0	0	0	225,000	225,000	225,000	225,000	225,000
830100	Cap-Buildings	0	0	0	10,039,289	0	0	0	0

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300 Capital Improvements Fund									
8096 Municipal Facilities									
300-40-402-4040-000000-000 Properties Management									
850101 Cap-Equipment-Other		0	0	0	0	100,000	100,000	100,000	100,000
300-40-402-4040-000000-000		0	0	0	10,264,289	325,000	325,000	325,000	325,000
8096 Municipal Facilities		0	5,458,045	5,458,045	16,656,331	5,682,782	867,916	500,000	500,000
8099 Fleet Management									
300-25-400-4046-000000-000 City Garage Fleet Management									
850101 Cap-Equipment-Other		0	2,053,877	2,053,877	0	0	0	0	0
300-25-400-4046-000000-000 City		0	2,053,877	2,053,877	0	0	0	0	0
8099 Fleet Management		0	2,053,877	2,053,877	0	0	0	0	0
300 Capital Improvements Fund		0	17,833,364	17,833,364	24,315,823	37,955,607	10,945,923	12,015,771	12,055,771
400 Behavioral Healthcare Svc Fund									
0602 Behavioral Healthcare Services Fund									
400-30-501-5010-000000-000 Administration									
501000 Sal-Full-time		854,693	926,141	926,141	1,099,023	1,099,023	0	0	0
510099 Sal-Allow for Salary Savings		0	-44,138	-44,138	-46,319	-46,319	0	0	0
511100 Bene-FICA		59,123	67,529	67,529	70,868	70,868	0	0	0
511115 Bene-Health Insurance		105,455	123,201	123,201	284,923	284,923	0	0	0
511120 Bene-Dental Insurance		652	684	684	488	488	0	0	0
511125 Bene-VRS Life Insurance		2,205	51,876	51,876	60,430	60,430	0	0	0
511140 Bene-Retirement VRS		103,191	83,130	83,130	76,610	76,610	0	0	0
511145 Bene-Retirement PSRS		166,290	165,499	165,499	189,664	189,664	0	0	0
511166 Bene-Allowance for Vacancy Sav		0	-3,500	-3,500	-6,557	-6,557	0	0	0
521002 Contractual-Auditing		0	5,111	5,111	5,111	5,111	0	0	0
521905 Contractual-Other		299,308	250,000	250,000	175,000	175,000	0	0	0
522115 Maint-Office Equipment		15,551	20,000	20,000	20,000	20,000	0	0	0
523115 Rentals-Computer Software		0	3,000	3,000	24,000	24,000	0	0	0
523145 Rentals-Land and Buildings		81,055	90,000	90,000	90,000	90,000	0	0	0
524100 Repairs-Buildings and Grounds		0	1,500	1,500	1,500	1,500	0	0	0
524110 Repairs-Office Equipment		0	250	250	250	250	0	0	0
531001 Supp-Postage		8,507	6,000	6,000	9,000	9,000	0	0	0
531701 Supp-Custodial		899	250	250	1,200	1,200	0	0	0
531906 Supp-Educational		0	1,500	1,500	1,500	1,500	0	0	0
531907 Supp-Food and Provisions		2,059	2,000	2,000	2,500	2,500	0	0	0
531914 Supp-Office and Printing		7,571	13,000	13,000	13,000	13,000	0	0	0
531999 Supp-Other		4,165	6,000	6,000	6,000	6,000	0	0	0
535100 Books and Publications		87	500	500	500	500	0	0	0
536110 Dues-Memberships		2,146	10,000	10,000	5,000	5,000	0	0	0
541999 Util-Other		8,805	7,000	7,000	10,000	10,000	0	0	0
542010 Tele-Telephone		28,132	45,000	45,000	35,000	35,000	0	0	0
542020 Tele-Telephone Cellular		295	300	300	400	400	0	0	0
553000 Indirect Cost Allocation		77,348	77,348	77,348	77,348	77,348	0	0	0
554010 Advertising		101	2,000	2,000	2,000	2,000	0	0	0
555205 Travel-Mileage		114	2,000	2,000	2,000	2,000	0	0	0
555210 Travel		6,513	8,000	8,000	10,000	10,000	0	0	0
555228 Purchase Card		197	0	0	0	0	0	0	0
559900 Contingency-Other Operating		0	210,003	210,003	150,000	150,000	0	0	0
610101 Computer Service Charges		198,513	203,271	203,271	216,968	216,968	0	0	0
610102 Telecommunications Charges		23,604	19,482	19,482	29,894	29,894	0	0	0
630101 Risk Management Charges		132,077	132,717	132,717	134,096	134,096	0	0	0

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Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
400 Behavioral Healthcare Svc Fund									
0602 Behavioral Healthcare Services Fund									
<u>400-30-501-5010-000000-000 Administration</u>									
990100	Trans to General Fund	338,000	338,000	338,000	338,000	338,000	0	0	0
	400-30-501-5010-000000-000	2,526,653	2,824,654	2,824,654	3,089,397	3,089,397	0	0	0
<u>400-30-501-5011-000000-000 Mental Health</u>									
501000	Sal-Full-time	1,219,450	1,686,281	1,686,281	1,746,356	1,746,356	0	0	0
501100	Sal-Part-time	0	52,000	52,000	52,000	52,000	0	0	0
510099	Sal-Allow for Salary Savings	0	-81,292	-81,292	-87,319	-87,319	0	0	0
511100	Bene-FICA	90,092	124,238	124,238	133,588	133,588	0	0	0
511115	Bene-Health Insurance	154,967	204,627	204,627	239,864	239,864	0	0	0
511120	Bene-Dental Insurance	770	744	744	668	668	0	0	0
511125	Bene-VRS Life Insurance	3,351	4,548	4,548	20,785	20,785	0	0	0
511140	Bene-Retirement VRS	147,362	203,921	203,921	138,375	138,375	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-6,435	-6,435	-7,727	-7,727	0	0	0
521202	Contractual-Disposal Fees	1,516	2,500	2,500	2,500	2,500	0	0	0
521603	Contractual-Medical Expenses	412,819	435,000	435,000	475,000	475,000	0	0	0
521905	Contractual-Other	704,035	285,000	285,000	644,559	644,559	0	0	0
522115	Maint-Office Equipment	17,093	22,000	22,000	22,000	22,000	0	0	0
522130	Maint-Security System	3,106	2,000	2,000	3,600	3,600	0	0	0
523115	Rentals-Computer Software	3,125	4,000	4,000	5,000	5,000	0	0	0
523145	Rentals-Land and Buildings	68,518	85,000	85,000	85,000	85,000	0	0	0
524100	Repairs-Buildings and Grounds	0	3,500	3,500	3,500	3,500	0	0	0
524110	Repairs-Office Equipment	0	500	500	500	500	0	0	0
531602	Supp-Medical	1,433	20,000	20,000	7,500	7,500	0	0	0
531701	Supp-Custodial	2,006	3,500	3,500	3,500	3,500	0	0	0
531906	Supp-Educational	0	1,000	1,000	1,000	1,000	0	0	0
531907	Supp-Food and Provisions	59,098	55,000	55,000	65,000	65,000	0	0	0
531914	Supp-Office and Printing	14,135	15,000	15,000	17,000	17,000	0	0	0
531999	Supp-Other	18,896	25,000	25,000	25,000	25,000	0	0	0
535100	Books and Publications	1,232	2,500	2,500	2,500	2,500	0	0	0
536110	Dues-Memberships	6,267	5,000	5,000	7,000	7,000	0	0	0
541999	Util-Other	29,618	35,000	35,000	40,000	40,000	0	0	0
542010	Tele-Telephone	776	2,500	2,500	2,500	2,500	0	0	0
542020	Tele-Telephone Cellular	10,167	15,000	15,000	15,000	15,000	0	0	0
553000	Indirect Cost Allocation	123,054	123,054	123,054	123,054	123,054	0	0	0
554010	Advertising	163	10,000	10,000	5,000	5,000	0	0	0
555205	Travel-Mileage	1,713	1,500	1,500	3,000	3,000	0	0	0
555210	Travel	4,604	10,000	10,000	10,000	10,000	0	0	0
559035	MH-Pharmacy Services	12,346	146,920	146,920	134,504	134,504	0	0	0
620101	Garage Equip Rental Charges	26,507	11,848	11,848	11,848	11,848	0	0	0
620103	Garage Contractual Charges	2,500	2,406	2,406	2,406	2,406	0	0	0
850105	Cap-Motor Vehicles	18,318	0	0	60,000	60,000	0	0	0
990425	Trans to Grants Fund	17,350	17,350	17,350	17,350	17,350	0	0	0
	400-30-501-5011-000000-000 Mental	3,176,386	3,530,710	3,530,710	4,031,411	4,031,411	0	0	0
<u>400-30-501-5012-000000-000 Mental Retardation</u>									
501000	Sal-Full-time	809,620	1,029,362	1,029,362	1,017,602	1,017,602	0	0	0
501100	Sal-Part-time	171,484	93,600	93,600	93,600	93,600	0	0	0
510099	Sal-Allow for Salary Savings	0	-59,802	-59,802	-50,880	-50,880	0	0	0
511100	Bene-FICA	71,126	74,759	74,759	77,838	77,838	0	0	0
511115	Bene-Health Insurance	116,644	136,797	136,797	162,102	162,102	0	0	0
511120	Bene-Dental Insurance	655	720	720	576	576	0	0	0
511125	Bene-VRS Life Insurance	2,116	2,737	2,737	12,110	12,110	0	0	0
511140	Bene-Retirement VRS	96,978	126,369	126,369	84,158	84,158	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-3,871	-3,871	-4,451	-4,451	0	0	0
521202	Contractual-Disposal Fees	1,215	1,200	1,200	1,700	1,700	0	0	0

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400 Behavioral Healthcare Svc Fund									
0602 Behavioral Healthcare Services Fund									
400-30-501-5012-000000-000 Mental Retardation									
521905	Contractual-Other	76,422	115,000	115,000	115,000	115,000	0	0	0
522115	Maint-Office Equipment	9,898	8,500	8,500	11,000	11,000	0	0	0
523115	Rentals-Computer Software	3,125	4,000	4,000	5,000	5,000	0	0	0
523145	Rentals-Land and Buildings	137,948	160,000	160,000	160,000	160,000	0	0	0
524100	Repairs-Buildings and Grounds	0	1,000	1,000	1,000	1,000	0	0	0
524110	Repairs-Office Equipment	0	500	500	500	500	0	0	0
531602	Supp-Medical	2,215	12,000	12,000	12,000	12,000	0	0	0
531701	Supp-Custodial	3,820	4,000	4,000	4,000	4,000	0	0	0
531906	Supp-Educational	79	3,500	3,500	3,500	3,500	0	0	0
531907	Supp-Food and Provisions	3,293	6,000	6,000	6,000	6,000	0	0	0
531914	Supp-Office and Printing	5,631	8,500	8,500	8,500	8,500	0	0	0
531999	Supp-Other	10,744	19,000	19,000	19,000	19,000	0	0	0
535100	Books and Publications	287	1,000	1,000	1,000	1,000	0	0	0
536110	Dues-Memberships	3,253	3,000	3,000	4,000	4,000	0	0	0
541999	Util-Other	26,078	21,000	21,000	32,000	32,000	0	0	0
542010	Tele-Telephone	2,481	0	0	3,000	3,000	0	0	0
542020	Tele-Telephone Cellular	2,369	7,000	7,000	7,000	7,000	0	0	0
553000	Indirect Cost Allocation	70,316	70,316	70,316	70,316	70,316	0	0	0
554010	Advertising	0	6,000	6,000	6,000	6,000	0	0	0
555205	Travel-Mileage	10	2,000	2,000	2,000	2,000	0	0	0
555210	Travel	1,383	3,000	3,000	3,000	3,000	0	0	0
620101	Garage Equip Rental Charges	54,772	9,625	9,625	9,625	9,625	0	0	0
620103	Garage Contractual Charges	2,500	2,406	2,406	2,406	2,406	0	0	0
850105	Cap-Motor Vehicles	0	0	0	30,000	30,000	0	0	0
400-30-501-5012-000000-000 Mental		1,686,463	1,869,218	1,869,218	1,910,202	1,910,202	0	0	0
400-30-501-5013-000000-000 Substance Abuse									
501000	Sal-Full-time	737,520	879,456	879,456	834,770	834,770	0	0	0
501100	Sal-Part-time	-19,556	112,579	112,579	112,579	112,579	0	0	0
510000	Sal-Overtime	79	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-42,325	-42,325	-41,741	-41,741	0	0	0
511100	Bene-FICA	52,918	64,423	64,423	63,860	63,860	0	0	0
511115	Bene-Health Insurance	70,795	83,683	83,683	107,064	107,064	0	0	0
511120	Bene-Dental Insurance	558	516	516	448	448	0	0	0
511125	Bene-VRS Life Insurance	1,888	2,360	2,360	9,935	9,935	0	0	0
511140	Bene-Retirement VRS	80,413	100,164	100,164	69,035	69,035	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-3,339	-3,339	-3,670	-3,670	0	0	0
521905	Contractual-Other	400,747	350,000	350,000	410,000	410,000	0	0	0
522115	Maint-Office Equipment	7,631	8,000	8,000	8,000	8,000	0	0	0
522130	Maint-Security System	1,382	2,000	2,000	2,000	2,000	0	0	0
523115	Rentals-Computer Software	3,125	5,000	5,000	5,000	5,000	0	0	0
523145	Rentals-Land and Buildings	109,187	65,000	65,000	110,000	110,000	0	0	0
524110	Repairs-Office Equipment	0	500	500	500	500	0	0	0
531602	Supp-Medical	38,138	35,000	35,000	40,000	40,000	0	0	0
531701	Supp-Custodial	0	400	400	400	400	0	0	0
531906	Supp-Educational	0	3,500	3,500	3,500	3,500	0	0	0
531907	Supp-Food and Provisions	2,441	5,000	5,000	5,000	5,000	0	0	0
531914	Supp-Office and Printing	8,024	20,000	20,000	17,000	17,000	0	0	0
531999	Supp-Other	4,687	30,000	30,000	15,000	15,000	0	0	0
535100	Books and Publications	934	800	800	1,500	1,500	0	0	0
536110	Dues-Memberships	3,919	3,000	3,000	4,000	4,000	0	0	0
542010	Tele-Telephone	365	0	0	1,000	1,000	0	0	0
542020	Tele-Telephone Cellular	2,088	5,000	5,000	2,500	2,500	0	0	0
553000	Indirect Cost Allocation	56,252	56,252	56,252	56,252	56,252	0	0	0
554010	Advertising	0	5,000	5,000	2,500	2,500	0	0	0

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400 Behavioral Healthcare Svc Fund									
0602 Behavioral Healthcare Services Fund									
400-30-501-5013-000000-000 Substance Abuse									
555205 Travel-Mileage		106	1,000	1,000	1,000	1,000	0	0	0
555210 Travel		1,291	7,000	7,000	4,000	4,000	0	0	0
620101 Garage Equip Rental Charges		12,166	5,185	5,185	5,185	5,185	0	0	0
620103 Garage Contractual Charges		2,500	2,407	2,407	2,407	2,407	0	0	0
850105 Cap-Motor Vehicles		0	0	0	30,000	30,000	0	0	0
400-30-501-5013-000000-000		1,579,598	1,807,561	1,807,561	1,879,024	1,879,024	0	0	0
400-30-501-5014-000000-000 Prevention									
501000 Sal-Full-time		223,947	272,503	272,503	270,625	270,625	0	0	0
510099 Sal-Allow for Salary Savings		0	-12,979	-12,979	-13,532	-13,532	0	0	0
511100 Bene-FICA		16,572	19,858	19,858	20,703	20,703	0	0	0
511115 Bene-Health Insurance		22,901	30,701	30,701	38,455	38,455	0	0	0
511120 Bene-Dental Insurance		133	108	108	132	132	0	0	0
511125 Bene-VRS Life Insurance		605	726	726	3,220	3,220	0	0	0
511140 Bene-Retirement VRS		28,362	34,394	34,394	22,381	22,381	0	0	0
511166 Bene-Allowance for Vacancy Sav		0	-1,028	-1,028	-1,197	-1,197	0	0	0
521905 Contractual-Other		44,155	55,000	55,000	55,000	55,000	0	0	0
522115 Maint-Office Equipment		0	500	500	500	500	0	0	0
523145 Rentals-Land and Buildings		24,290	38,000	38,000	30,000	30,000	0	0	0
524100 Repairs-Buildings and Grounds		0	200	200	200	200	0	0	0
524110 Repairs-Office Equipment		0	200	200	200	200	0	0	0
531906 Supp-Educational		0	8,500	8,500	8,500	8,500	0	0	0
531907 Supp-Food and Provisions		2,835	3,300	3,300	3,300	3,300	0	0	0
531914 Supp-Office and Printing		377	6,000	6,000	3,500	3,500	0	0	0
531999 Supp-Other		5,892	9,000	16,000	9,000	9,000	0	0	0
535100 Books and Publications		998	1,000	1,000	1,000	1,000	0	0	0
536110 Dues-Memberships		165	1,500	1,500	1,500	1,500	0	0	0
541999 Util-Other		756	5,000	5,000	2,500	2,500	0	0	0
542020 Tele-Telephone Cellular		271	2,000	2,000	1,000	1,000	0	0	0
553000 Indirect Cost Allocation		24,612	24,612	24,612	24,612	24,612	0	0	0
555205 Travel-Mileage		0	1,000	1,000	1,000	1,000	0	0	0
555210 Travel		1,643	3,000	10,660	3,000	3,000	0	0	0
620101 Garage Equip Rental Charges		8,678	2,221	2,221	2,221	2,221	0	0	0
620103 Garage Contractual Charges		2,500	2,407	2,407	2,407	2,407	0	0	0
400-30-501-5014-000000-000		409,692	507,723	522,383	490,227	490,227	0	0	0
400-30-501-5015-000000-000 Part C									
501000 Sal-Full-time		113,763	134,052	134,052	135,844	135,844	0	0	0
510099 Sal-Allow for Salary Savings		0	-6,478	-6,478	-6,792	-6,792	0	0	0
511100 Bene-FICA		8,103	9,910	9,910	10,393	10,393	0	0	0
511115 Bene-Health Insurance		18,484	26,677	26,677	28,509	28,509	0	0	0
511120 Bene-Dental Insurance		69	60	60	104	104	0	0	0
511125 Bene-VRS Life Insurance		305	363	363	1,616	1,616	0	0	0
511140 Bene-Retirement VRS		13,556	16,202	16,202	11,234	11,234	0	0	0
511166 Bene-Allowance for Vacancy Sav		0	-514	-514	-600	-600	0	0	0
521905 Contractual-Other		151,030	225,000	225,000	225,000	225,000	0	0	0
531999 Supp-Other		365	7,000	7,000	7,000	7,000	0	0	0
555205 Travel-Mileage		0	1,000	1,000	1,000	1,000	0	0	0
555210 Travel		100	3,000	3,000	3,000	3,000	0	0	0
400-30-501-5015-000000-000 Part C		305,774	416,272	416,272	416,308	416,308	0	0	0
0602 Behavioral Healthcare Services		9,684,567	10,956,138	10,970,798	11,816,569	11,816,569	0	0	0
400 Behavioral Healthcare Svc Fund		9,684,567	10,956,138	10,970,798	11,816,569	11,816,569	0	0	0

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405 Public Law Library Fund									
0703 Law Library Fund									
405-35-602-6041-000000-000 Law Library									
523999	Rentals-Other	0	3,454	3,454	3,454	3,454	0	0	0
531914	Supp-Office and Printing	5,356	6,672	6,672	6,672	6,672	0	0	0
535100	Books and Publications	19,415	19,260	19,260	19,260	19,260	0	0	0
553000	Indirect Cost Allocation	1,640	1,640	1,640	1,640	1,640	0	0	0
405-35-602-6041-000000-000 Law		26,411	31,026	31,026	31,026	31,026	0	0	0
0703 Law Library Fund		26,411	31,026	31,026	31,026	31,026	0	0	0
405 Public Law Library Fund		26,411	31,026	31,026	31,026	31,026	0	0	0

410 Social Services Fund

0603 Social Services Fund

410-30-502-5030-000000-000 Joint Administration

501000	Sal-Full-time	892,492	1,072,925	1,072,925	1,448,855	1,448,855	0	0	0
510099	Sal-Allow for Salary Savings	0	-51,954	-51,954	-57,533	-57,533	0	0	0
511100	Bene-FICA	64,918	79,152	79,152	88,019	88,019	0	0	0
511115	Bene-Health Insurance	92,420	135,160	135,160	478,469	478,469	0	0	0
511120	Bene-Dental Insurance	754	780	780	712	712	0	0	0
511125	Bene-VRS Life Insurance	2,251	89,987	89,987	12,490	12,490	0	0	0
511140	Bene-Retirement VRS	93,881	98,063	98,063	84,070	84,070	0	0	0
511145	Bene-Retirement PSRS	969,693	983,640	983,640	1,103,840	1,103,840	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-4,108	-4,108	-9,279	-9,279	0	0	0
521002	Contractual-Auditing	0	8,200	8,200	8,200	8,200	0	0	0
521214	Contractual-Trash Remov Other	8,942	0	8,000	8,000	8,000	0	0	0
521706	Contractual-Janitorial	87,833	0	64,000	83,270	83,270	0	0	0
521905	Contractual-Other	34,781	561,048	49,260	160,048	160,048	0	0	0
521907	Contractual-Performance Bonds	0	300	300	300	300	0	0	0
521912	Contractual-Software Services	0	0	0	1,650	1,650	0	0	0
521914	Contractual-Temp Work	46,220	0	26,403	52,474	52,474	0	0	0
521918	Contractual-Security	278,076	0	280,000	280,000	280,000	0	0	0
522115	Maint-Office Equipment	5,774	70,710	70,710	70,710	70,710	0	0	0
522130	Maint-Security System	1,873	13,000	13,000	13,000	13,000	0	0	0
522999	Maint-Other	29,676	0	25,000	25,000	25,000	0	0	0
523120	Rentals-Computers	27,054	42,492	42,492	42,492	42,492	0	0	0
523145	Rentals-Land and Buildings	1,186,590	1,164,869	1,164,869	1,164,869	1,164,869	0	0	0
523999	Rentals-Other	3,600	0	4,200	4,000	4,000	0	0	0
524100	Repairs-Buildings and Grounds	2,482	113,467	113,467	113,467	113,467	0	0	0
524110	Repairs-Office Equipment	0	10,000	10,000	10,000	10,000	0	0	0
531001	Supp-Postage	67,441	70,000	97,107	70,000	70,000	0	0	0
531914	Supp-Office and Printing	50,795	182,500	155,393	177,500	177,500	0	0	0
533010	Noncap-Equipment	2,376	450,492	355,492	400,492	400,492	0	0	0
533020	Noncap-Furniture	0	5,000	5,000	5,000	5,000	0	0	0
533070	Noncap-Computer Software	0	212,000	212,000	212,000	212,000	0	0	0
535100	Books and Publications	1,108	1,000	1,000	1,000	1,000	0	0	0
536110	Dues-Memberships	1,950	2,000	2,000	2,000	2,000	0	0	0
541010	Util-Electricity	238,474	0	240,000	240,000	240,000	0	0	0
541020	Util-Water and Sewer	12,232	0	11,785	11,785	11,785	0	0	0
541050	Util-Stormwater Fees	243,159	238,000	340,000	238,000	238,000	0	0	0
541999	Util-Other	0	249,600	0	0	0	0	0	0
542010	Tele-Telephone	31,055	38,400	38,400	38,400	38,400	0	0	0
542020	Tele-Telephone Cellular	29,140	34,800	34,800	34,800	34,800	0	0	0
553000	Indirect Cost Allocation	243,901	476,630	476,630	476,630	476,630	0	0	0
554010	Advertising	0	400	400	400	400	0	0	0

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Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
410 Social Services Fund									
0603 Social Services Fund									
410-30-502-5030-000000-000 Joint Administration									
555100	Training	2,650	3,000	3,000	3,000	3,000	0	0	0
555210	Travel	603	20,000	20,000	20,000	20,000	0	0	0
555228	Purchase Card	0	0	0	0	0	0	0	0
610101	Computer Service Charges	274,390	295,476	295,476	257,159	257,159	0	0	0
610102	Telecommunications Charges	88,287	33,423	33,423	75,919	75,919	0	0	0
620101	Garage Equip Rental Charges	3,935	5,135	5,135	5,135	5,135	0	0	0
620103	Garage Contractual Charges	10,000	2,406	9,626	10,000	10,000	0	0	0
630101	Risk Management Charges	267,582	268,879	268,879	269,544	269,544	0	0	0
850101	Cap-Equipment-Other	0	0	50,000	0	0	0	0	0
410-30-502-5030-000000-000 Joint		5,398,385	6,976,872	6,939,092	7,735,887	7,735,887	0	0	0
410-30-502-5031-000000-000 Employment Services									
501000	Sal-Full-time	692,860	812,818	812,818	790,752	790,752	0	0	0
510099	Sal-Allow for Salary Savings	0	-38,997	-38,997	-39,541	-39,541	0	0	0
511100	Bene-FICA	51,286	59,660	59,660	60,495	60,495	0	0	0
511115	Bene-Health Insurance	75,946	97,022	97,022	125,060	125,060	0	0	0
511120	Bene-Dental Insurance	544	600	600	356	356	0	0	0
511125	Bene-VRS Life Insurance	1,868	2,183	2,183	9,407	9,407	0	0	0
511140	Bene-Retirement VRS	79,312	94,123	94,123	61,242	61,242	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-3,090	-3,090	-3,495	-3,495	0	0	0
521501	Contractual-FSET Admin Agree	0	1,000	1,000	1,000	1,000	0	0	0
521502	Contractual-FSET Medical Spt	0	500	500	500	500	0	0	0
521905	Contractual-Other	2,545	31,200	0	0	0	0	0	0
521914	Contractual-Temp Work	0	0	35,000	35,000	35,000	0	0	0
522115	Maint-Office Equipment	0	2,375	2,375	2,375	2,375	0	0	0
523120	Rentals-Computers	0	5,530	5,530	5,530	5,530	0	0	0
531914	Supp-Office and Printing	1,959	10,000	6,200	10,000	10,000	0	0	0
533020	Noncap-Furniture	0	5,000	5,000	5,000	5,000	0	0	0
535100	Books and Publications	195	2,000	2,000	2,000	2,000	0	0	0
536110	Dues-Memberships	0	600	600	600	600	0	0	0
555100	Training	40	5,000	5,000	5,000	5,000	0	0	0
555210	Travel	0	5,000	5,000	5,000	5,000	0	0	0
558112	PA-VIEW Education & Training	106,995	230,000	230,000	190,000	190,000	0	0	0
558116	PA-VIEW Emergency Intervention	7,100	20,000	20,000	20,000	20,000	0	0	0
558126	PA-FSET Education and Training	2,346	35,000	35,000	35,000	35,000	0	0	0
558127	PA-FSET Emergency Intervention	228	5,000	5,000	5,000	5,000	0	0	0
558128	PA-FSET Transp Serv Supp Serv	14,198	34,000	34,000	34,000	34,000	0	0	0
558129	PA-FSET Work Related Spt Svcs	1,160	1,000	1,000	1,000	1,000	0	0	0
558158	PA-Transp Svc-Supportive	48,930	60,000	60,000	60,000	60,000	0	0	0
558162	PA-Work Related Incentives-ESP	0	2,000	2,000	2,000	2,000	0	0	0
558163	PA-Work Related-Support. Serv.	5,124	5,000	5,000	5,000	5,000	0	0	0
558165	PA-VIEW Medical Spt Svcs	0	1,500	1,500	1,500	1,500	0	0	0
558166	PA-VIEW Admin Spt Agreements	0	50,000	50,000	25,000	25,000	0	0	0
558168	PA-EATP Support Svcs	40,909	95,000	95,000	75,000	75,000	0	0	0
558169	PA-Employment Advan for TANF	27,000	105,285	105,285	67,000	67,000	0	0	0
620101	Garage Equip Rental Charges	5,902	4,493	4,493	4,493	4,493	0	0	0
620103	Garage Contractual Charges	0	2,406	0	-94	-94	0	0	0
410-30-502-5031-000000-000		1,166,448	1,743,208	1,740,802	1,601,180	1,601,180	0	0	0
410-30-502-5032-000000-000 Virginia Fuel Assistance Prog									
501000	Sal-Full-time	48,132	48,453	48,453	48,454	48,454	0	0	0

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410 Social Services Fund									
0603 Social Services Fund									
410-30-502-5032-000000-000 Virginia Fuel Assistance Prog									
501100	Sal-Part-time	17,810	79,327	79,327	79,327	79,327	0	0	0
510099	Sal-Allow for Salary Savings	0	-2,292	-2,292	-2,423	-2,423	0	0	0
511100	Bene-FICA	4,493	3,507	3,507	3,707	3,707	0	0	0
511115	Bene-Health Insurance	8,652	10,418	10,418	6,253	6,253	0	0	0
511120	Bene-Dental Insurance	102	108	108	80	80	0	0	0
511125	Bene-VRS Life Insurance	128	128	128	576	576	0	0	0
511140	Bene-Retirement VRS	6,074	6,074	6,074	4,007	4,007	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-182	-182	-214	-214	0	0	0
521905	Contractual-Other	0	10,000	10,000	10,000	10,000	0	0	0
523120	Rentals-Computers	0	3,500	3,500	3,500	3,500	0	0	0
531914	Supp-Office and Printing	-80	1,000	1,000	1,000	1,000	0	0	0
410-30-502-5032-000000-000 Virginia		85,311	160,041	160,041	154,267	154,267	0	0	0
410-30-502-5033-000000-000 Welfare Services Assistance									
558101	PA-ADC Foster Care	1,357,170	2,600,000	2,600,000	2,000,000	2,000,000	0	0	0
558102	PA-ADC Unemployed Parent	0	2,000	2,000	2,000	2,000	0	0	0
558105	PA-AFDC Ed/Trng: Non-Jobs	0	5,000	5,000	5,000	5,000	0	0	0
558106	PA-AFDC Working Day Care	169,310	0	0	0	0	0	0	0
558107	PA-Temp Aid to Needy Families	-10,399	30,000	30,000	30,000	30,000	0	0	0
558108	PA-Aux. Grants-Disabled	331,015	420,000	420,000	375,000	375,000	0	0	0
558109	PA-Auxiliary Grants Aged	191,184	320,000	320,000	250,000	250,000	0	0	0
558110	PA-Conting. Appropriation	0	100,000	0	100,000	100,000	0	0	0
558113	PA-Emerg. Shelter & Utilities	9,832	25,000	25,000	25,000	25,000	0	0	0
558114	PA-Emergency Assistance	0	2,000	2,000	2,000	2,000	0	0	0
558115	PA-Emergency Fuel Payments	550	2,000	2,000	2,000	2,000	0	0	0
558118	PA-Family Preservation Grant	78,339	106,915	106,915	106,915	106,915	0	0	0
558119	PA-Family Reunification Funds	37,149	26,479	26,479	26,479	26,479	0	0	0
558130	PA-General Relief	115,026	250,000	250,000	110,000	110,000	0	0	0
558131	PA-Head Start Child Care	26,829	0	0	0	0	0	0	0
558133	PA-Indep. Living Initiatives	30,465	50,000	48,758	40,000	40,000	0	0	0
558135	PA-Ive Foster Care Day Care	49,715	100,000	100,000	100,000	100,000	0	0	0
558136	PA-Ive Foster Care Transp	0	2,000	2,000	2,000	2,000	0	0	0
558137	PA-Learnfare Day Care	203	0	0	0	0	0	0	0
558138	PA-Local Only Client Payments	5,342	30,000	30,000	30,000	30,000	0	0	0
558141	PA-Non-View Day Care	585,100	0	0	0	0	0	0	0
558144	PA-POS-Foster Care/Adults	570	0	0	0	0	0	0	0
558145	PA-POS-Adult Protect. Serv	8,986	25,000	25,000	25,000	25,000	0	0	0
558147	PA-POS-Home Based Compan	105,570	180,000	180,000	113,198	113,198	0	0	0
558148	PA-Prevention Foster Care	28,640	60,000	60,000	60,000	60,000	0	0	0
558149	PA-Refugee Resettlement	0	500	500	500	500	0	0	0
558150	PA-Respite Care	3,200	20,000	20,000	20,000	20,000	0	0	0
558154	PA-Special Needs Adoption	300,870	950,000	950,000	950,000	950,000	0	0	0
558155	PA-Subsidized Adoptions	1,974,352	900,000	900,000	900,000	900,000	0	0	0
558157	PA-Transitional Day Care	67,560	0	0	0	0	0	0	0
558159	PA-View-AFDC Working Day Care	546,631	0	0	0	0	0	0	0
558160	PA-VIEW-Transitional Day Care	120,179	0	0	0	0	0	0	0
558167	PA-Program Improv Plan	1,944	162,970	0	0	0	0	0	0
558171	PA-ILP Educ & Training Voucher	42,886	60,000	60,000	60,000	60,000	0	0	0
558195	PA-Apprv Chld Wlfre Train P.S.	11,607	0	20,000	20,000	20,000	0	0	0
558196	PA-IV-E Approv Fstr Adopt. Par	15,219	0	130,000	50,000	50,000	0	0	0
410-30-502-5033-000000-000 Welfare		6,205,044	6,429,864	6,315,652	5,405,092	5,405,092	0	0	0
410-30-502-5034-000000-000 Resource Development and Mgmt									
501000	Sal-Full-time	244,195	255,776	255,776	259,719	259,719	0	0	0

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410 Social Services Fund									
0603 Social Services Fund									
410-30-502-5034-000000-000 Resource Development and Mgmt									
510005	Allow-On-Call	2,588	4,317	4,317	3,240	3,240	0	0	0
510099	Sal-Allow for Salary Savings	0	-12,405	-12,405	-12,987	-12,987	0	0	0
511100	Bene-FICA	17,601	18,975	18,975	20,116	20,116	0	0	0
511115	Bene-Health Insurance	37,181	46,648	46,648	48,295	48,295	0	0	0
511120	Bene-Dental Insurance	210	252	252	144	144	0	0	0
511125	Bene-VRS Life Insurance	655	695	695	3,129	3,129	0	0	0
511140	Bene-Retirement VRS	27,697	29,389	29,389	21,747	21,747	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-982	-982	-1,140	-1,140	0	0	0
521905	Contractual-Other	0	500	500	500	500	0	0	0
531914	Supp-Office and Printing	0	1,000	1,000	1,000	1,000	0	0	0
555100	Training	0	500	500	500	500	0	0	0
555210	Travel	115	500	500	500	500	0	0	0
410-30-502-5034-000000-000 Resource		330,243	345,165	345,165	344,763	344,763	0	0	0
410-30-502-5035-000000-000 Day Care Administration									
501000	Sal-Full-time	178,507	237,152	237,152	218,235	218,235	0	0	0
510099	Sal-Allow for Salary Savings	0	-11,474	-11,474	-10,914	-10,914	0	0	0
511100	Bene-FICA	12,947	17,555	17,555	16,693	16,693	0	0	0
511115	Bene-Health Insurance	20,865	35,728	35,728	28,607	28,607	0	0	0
511120	Bene-Dental Insurance	108	108	108	80	80	0	0	0
511125	Bene-VRS Life Insurance	458	643	643	2,598	2,598	0	0	0
511140	Bene-Retirement VRS	21,524	30,407	30,407	18,048	18,048	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-908	-908	-966	-966	0	0	0
521905	Contractual-Other	240,437	365,000	295,000	50,000	50,000	0	0	0
521914	Contractual-Temp Work	87,664	0	70,000	70,000	70,000	0	0	0
531914	Supp-Office and Printing	525	1,500	1,500	1,500	1,500	0	0	0
555210	Travel	0	1,000	1,000	1,000	1,000	0	0	0
410-30-502-5035-000000-000 Day Care		563,035	676,711	676,711	394,881	394,881	0	0	0
410-30-502-5036-000000-000 Eligibility Administration									
501000	Sal-Full-time	2,848,091	3,466,220	3,466,220	3,395,189	3,395,189	0	0	0
501100	Sal-Part-time	21,369	0	0	0	0	0	0	0
510099	Sal-Allow for Salary Savings	0	-136,755	-136,755	-169,751	-169,751	0	0	0
511100	Bene-FICA	207,316	255,149	255,149	259,724	259,724	0	0	0
511115	Bene-Health Insurance	408,099	503,759	503,759	605,401	605,401	0	0	0
511120	Bene-Dental Insurance	2,692	3,084	3,084	2,056	2,056	0	0	0
511125	Bene-VRS Life Insurance	7,610	9,348	9,348	40,413	40,413	0	0	0
511140	Bene-Retirement VRS	341,217	422,282	422,282	278,142	278,142	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-13,249	-13,249	-14,996	-14,996	0	0	0
521905	Contractual-Other	33,764	50,000	51,170	7,500	7,500	0	0	0
521907	Contractual-Performance Bonds	40	500	500	500	500	0	0	0
521914	Contractual-Temp Work	22,817	0	43,830	44,000	44,000	0	0	0
531914	Supp-Office and Printing	940	5,000	5,000	5,000	5,000	0	0	0
533020	Noncap-Furniture	0	5,000	5,000	5,000	5,000	0	0	0
535100	Books and Publications	0	500	500	500	500	0	0	0
536110	Dues-Memberships	0	400	400	400	400	0	0	0
555100	Training	320	1,000	1,000	2,000	2,000	0	0	0
555210	Travel	162	5,000	5,000	5,000	5,000	0	0	0
620101	Garage Equip Rental Charges	2,272	642	642	642	642	0	0	0
620103	Garage Contractual Charges	0	2,407	0	0	0	0	0	0
410-30-502-5036-000000-000 Eligibility		3,896,706	4,580,287	4,622,880	4,466,720	4,466,720	0	0	0
410-30-502-5037-000000-000 Services Administration									
501000	Sal-Full-time	2,120,573	2,569,305	2,569,305	2,532,040	2,532,040	0	0	0
501100	Sal-Part-time	45,586	150,749	150,749	150,749	150,749	0	0	0

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410 Social Services Fund									
0603 Social Services Fund									
410-30-502-5037-000000-000 Services Administration									
510000	Sal-Overtime	5,663	0	0	0	0	0	0	0
510005	Allow-On-Call	14,248	35,624	35,624	12,960	12,960	0	0	0
510099	Sal-Allow for Salary Savings	0	-123,801	-123,801	-126,607	-126,607	0	0	0
511100	Bene-FICA	157,821	189,391	189,391	194,680	194,680	0	0	0
511115	Bene-Health Insurance	267,372	350,995	350,995	400,982	400,982	0	0	0
511120	Bene-Dental Insurance	1,796	1,836	1,836	1,328	1,328	0	0	0
511125	Bene-VRS Life Insurance	5,699	6,937	6,937	30,285	30,285	0	0	0
511140	Bene-Retirement VRS	248,407	306,432	306,432	206,334	206,334	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-9,810	-9,810	-11,231	-11,231	0	0	0
521504	Contractual-C.A.R.E.S.	72,737	100,000	100,000	100,000	100,000	0	0	0
521603	Contractual-Medical Expenses	600	0	1,000	1,000	1,000	0	0	0
521905	Contractual-Other	20,427	96,957	92,132	0	0	0	0	0
521907	Contractual-Performance Bonds	350	300	300	300	300	0	0	0
521914	Contractual-Temp Work	66,081	0	162,970	70,000	70,000	0	0	0
531907	Supp-Food and Provisions	133	0	2,000	0	0	0	0	0
531914	Supp-Office and Printing	7,098	30,000	30,000	10,000	10,000	0	0	0
533020	Noncap-Furniture	0	5,000	5,000	5,000	5,000	0	0	0
535100	Books and Publications	677	400	400	400	400	0	0	0
536110	Dues-Memberships	0	500	500	500	500	0	0	0
542100	Tele-Pager	8,797	0	1,825	0	0	0	0	0
554010	Advertising	0	50,000	0	0	0	0	0	0
555100	Training	1,552	2,000	2,390	2,000	2,000	0	0	0
555210	Travel	3,420	15,000	15,852	15,000	15,000	0	0	0
620101	Garage Equip Rental Charges	29,132	18,609	18,609	18,609	18,609	0	0	0
620103	Garage Contractual Charges	0	2,407	0	-2,593	-2,593	0	0	0
850105	Cap-Motor Vehicles	0	68,322	68,322	68,322	68,322	0	0	0
410-30-502-5037-000000-000 Services		3,078,171	3,867,153	3,978,958	3,680,058	3,680,058	0	0	0
410-30-502-5041-000000-000 CSA Administration									
501000	Sal-Full-time	135,631	140,732	140,732	133,021	133,021	0	0	0
510099	Sal-Allow for Salary Savings	0	-6,657	-6,657	-6,651	-6,651	0	0	0
511100	Bene-FICA	9,807	10,185	10,185	10,176	10,176	0	0	0
511115	Bene-Health Insurance	13,823	19,387	19,387	21,393	21,393	0	0	0
511120	Bene-Dental Insurance	54	48	48	52	52	0	0	0
511125	Bene-VRS Life Insurance	353	372	372	1,583	1,583	0	0	0
511140	Bene-Retirement VRS	16,693	17,641	17,641	11,001	11,001	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-529	-529	-589	-589	0	0	0
521905	Contractual-Other	8,209	11,000	11,000	11,000	0	0	0	0
521907	Contractual-Performance Bonds	0	100	100	100	0	0	0	0
522115	Maint-Office Equipment	0	2,892	2,892	2,892	2,892	0	0	0
523999	Rentals-Other	0	4,000	4,000	1,715	0	0	0	0
524110	Repairs-Office Equipment	0	100	100	100	0	0	0	0
531001	Supp-Postage	19	350	350	350	0	0	0	0
531914	Supp-Office and Printing	2,547	9,000	6,100	4,100	0	0	0	0
535100	Books and Publications	0	100	100	100	0	0	0	0
542010	Tele-Telephone	753	950	950	950	0	0	0	0
555100	Training	1,025	3,000	3,000	3,000	0	0	0	0
555205	Travel-Mileage	0	100	0	0	0	0	0	0
555210	Travel	470	0	3,000	5,000	0	0	0	0
610101	Computer Service Charges	41,115	42,424	42,424	42,424	42,424	0	0	0
620102	Motor Pool Charges	754	1,300	1,300	1,300	1,300	0	0	0
410-30-502-5041-000000-000 CSA		231,253	256,495	256,495	243,017	216,602	0	0	0
0603 Social Services Fund		20,954,596	25,035,796	25,035,796	24,025,865	23,999,450	0	0	0

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	410 Social Services Fund	20,954,596	25,035,796	25,035,796	24,025,865	23,999,450	0	0	0

415 Community Services Fund

0604 CSA Fund

415-30-502-5039-000000-000 CSA Services

558110	PA-Conting. Appropriation	0	160,678	160,678	31,418	0	0	0	0
558117	PA-1D Family Foster Care Maint	-1,908	0	0	0	0	0	0	0
558138	PA-Local Only Client Payments	0	271,013	271,013	2,000	0	0	0	0
558175	PA-1A Foster Care IVE CongCare	0	159,740	159,740	50,000	0	0	0	0
558176	PA-1B Foster Care CongCare	-3,220	632,735	632,735	311,000	0	0	0	0
558177	PA-1C CongCare Par Agr/NonCus	0	34,540	34,540	16,064	0	0	0	0
558179	PA-2A Ther Foster Care IVE	587,227	1,225,440	1,225,440	810,000	0	0	0	0
558180	PA-2A1 Ther Foster Care	1,272,193	2,187,510	2,187,510	1,800,000	0	0	0	0
558181	PA-2A2 TFC Par Agr/NonCus	579	33,649	33,649	15,644	0	0	0	0
558182	PA-2B Spec Foster Care IVE	139,510	145,220	145,220	116,000	0	0	0	0
558183	PA-2B1 Spec Foster Care	588,582	592,775	592,775	550,000	0	0	0	0
558184	PA-2C Fam Foster Care IVE	0	12,810	12,810	5,903	0	0	0	0
558185	PA-2D Fam Foster Care Maint	5,671	176,447	176,447	80,000	0	0	0	0
558186	PA-2E FFC Other and IL	74,591	134,180	134,180	100,000	0	0	0	0
558187	PA-2F Comm Based Svcs	175,729	622,140	622,140	361,032	0	0	0	0
558188	PA-2F1 Comm Svcs Transition	21,200	74,802	74,802	75,000	0	0	0	0
558189	PA-2G Alt Day/SPED Day	270,923	607,888	607,888	400,000	0	0	0	0
558190	PA-2H Public School Svcs	1,285	65,988	65,988	31,097	0	0	0	0
558191	PA-2I Psych Hospital	0	7,288	7,288	3,351	0	0	0	0
558192	PA-3 NonMand CongCare	0	65,650	65,650	68,650	0	0	0	0
558198	PA-4 Educ Svcs CongCare	-4,465	0	0	0	0	0	0	0
558199	PA-3 NonMand Comm	20,087	87,870	87,870	87,870	0	0	0	0
558200	1E-Ed Svcs CongCare	157,758	136,720	136,720	187,000	0	0	0	0
	415-30-502-5039-000000-000 CSA	3,305,743	7,435,083	7,435,083	5,102,029	0	0	0	0

415-30-502-5040-000000-000 CSA Medicaid

558164	PA-Medicaid	78,759	231,384	231,384	200,000	0	0	0	0
	415-30-502-5040-000000-000 CSA	78,759	231,384	231,384	200,000	0	0	0	0
	0604 CSA Fund	3,384,502	7,666,467	7,666,467	5,302,029	0	0	0	0
	415 Community Services Fund	3,384,502	7,666,467	7,666,467	5,302,029	0	0	0	0

420 Stormwater Management Fund

0502 Storm Water Management Fund

420-25-400-4002-000000-000 Stormwater Management

501000	Sal-Full-time	569,337	709,071	709,071	858,564	858,564	0	0	0
510000	Sal-Overtime	14,177	11,000	11,000	11,000	11,000	0	0	0
510005	Allow-On-Call	6,397	10,796	10,796	6,480	6,480	0	0	0
510099	Sal-Allow for Salary Savings	0	-38,218	-38,218	-51,062	-45,534	0	0	0
511100	Bene-FICA	42,077	52,768	52,768	64,298	64,298	0	0	0
511115	Bene-Health Insurance	97,309	137,779	137,779	217,375	217,375	0	0	0
511120	Bene-Dental Insurance	542	504	504	540	540	0	0	0
511125	Bene-VRS Life Insurance	1,492	9,297	9,297	17,366	17,366	0	0	0
511140	Bene-Retirement VRS	60,308	85,452	85,452	63,632	63,632	0	0	0
511145	Bene-Retirement PSRS	105,495	107,850	107,850	125,586	125,586	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-2,739	-2,739	-4,086	-4,086	0	0	0
521002	Contractual-Auditing	0	1,300	1,300	1,300	1,300	0	0	0
521905	Contractual-Other	263,860	400,000	400,000	426,275	426,275	0	0	0
521910	Contractual-Rental Uniforms	6,510	6,181	6,181	6,181	6,181	0	0	0
524999	Repairs-Other	0	5,000	5,000	5,000	5,000	0	0	0

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420 Stormwater Management Fund									
0502 Storm Water Management Fund									
420-25-400-4002-000000-000 Stormwater Management									
531602	Supp-Medical	633	300	300	300	300	0	0	0
531914	Supp-Office and Printing	3,448	5,000	5,000	5,000	5,000	0	0	0
531917	Supp-Uniforms	1,931	4,080	4,080	4,080	4,080	0	0	0
531999	Supp-Other	6,452	22,000	22,000	22,000	22,000	0	0	0
532120	Mat-Construction	30,632	52,000	52,000	52,000	52,000	0	0	0
533030	Noncap-Small Tools	657	2,500	2,500	2,500	2,500	0	0	0
541999	Util-Other	34,473	44,100	44,100	44,100	44,100	0	0	0
542010	Tele-Telephone	160	2,000	2,000	2,000	2,000	0	0	0
542020	Tele-Telephone Cellular	2,301	2,000	2,000	2,000	2,000	0	0	0
553000	Indirect Cost Allocation	76,534	76,533	76,533	76,533	76,533	0	0	0
555100	Training	1,920	6,000	6,000	6,000	6,000	0	0	0
610101	Computer Service Charges	56,626	58,866	58,866	41,029	41,029	0	0	0
610102	Telecommunications Charges	1,887	1,652	1,652	1,995	1,995	0	0	0
620101	Garage Equip Rental Charges	142,530	91,451	91,451	91,451	91,451	0	0	0
620102	Motor Pool Charges	377	0	0	0	0	0	0	0
620103	Garage Contractual Charges	10,000	9,626	9,626	9,626	9,626	0	0	0
630101	Risk Management Charges	118,807	119,383	119,383	120,901	120,901	0	0	0
850101	Cap-Equipment-Other	0	532,400	532,400	451,000	488,400	0	0	0
990100	Trans to General Fund	282,550	375,557	375,557	410,689	410,394	0	0	0
990300	Trans to CIP Fund	3,317,451	4,209,659	4,209,659	5,375,495	4,581,583	0	0	0
990740	Trans to Waste Management Fund	0	400,000	400,000	0	0	0	0	0
990800	Trans to City Garage Fund	0	0	0	44,000	44,000	0	0	0
	420-25-400-4002-000000-000	5,256,873	7,511,148	7,511,148	8,511,148	7,759,869	0	0	0
0502 Storm Water Management Fund		5,256,873	7,511,148	7,511,148	8,511,148	7,759,869	0	0	0
420 Stormwater Management Fund		5,256,873	7,511,148	7,511,148	8,511,148	7,759,869	0	0	0

435 Willett Hall Fund

0806 Willett Hall

435-35-600-6004-000000-000 Willet Hall									
501000	Sal-Full-time	62,434	77,858	77,858	80,594	80,594	0	0	0
501100	Sal-Part-time	37,604	71,200	71,200	71,200	71,200	0	0	0
510099	Sal-Allow for Salary Savings	0	-3,746	-3,746	-3,893	-3,893	0	0	0
511100	Bene-FICA	7,614	11,571	11,571	5,956	5,956	0	0	0
511115	Bene-Health Insurance	1,831	5,493	5,493	7,578	7,578	0	0	0
511120	Bene-Dental Insurance	0	72	72	40	40	0	0	0
511125	Bene-VRS Life Insurance	7,888	210	210	927	927	0	0	0
511140	Bene-Retirement VRS	167	9,927	9,927	6,438	6,438	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-589	-589	-636	-636	0	0	0
521706	Contractual-Janitorial	18	2,500	2,500	2,500	2,500	0	0	0
521905	Contractual-Other	32,232	54,000	54,000	35,000	35,000	0	0	0
521911	Contractual-Settlement Costs	55,929	81,000	81,000	60,000	60,000	0	0	0
524999	Repairs-Other	413	50,000	50,000	15,000	15,000	0	0	0
531402	Supp-Decorating	663	1,000	1,000	1,000	1,000	0	0	0
531701	Supp-Custodial	2,282	0	0	0	0	0	0	0
531914	Supp-Office and Printing	1,483	5,094	5,094	5,094	5,094	0	0	0
536100	Dues and Subscriptions	149	1,050	1,050	1,050	1,050	0	0	0
554010	Advertising	699	9,427	9,427	9,427	9,427	0	0	0
555205	Travel-Mileage	0	630	630	630	630	0	0	0
555228	Purchase Card	3,618	0	0	0	0	0	0	0
555399	Mtgs-Other	68	315	315	315	315	0	0	0
610101	Computer Service Charges	7,168	7,306	7,306	8,414	8,414	0	0	0

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435 Willett Hall Fund									
0806 Willett Hall									
435-35-600-6004-000000-000 Willet Hall									
610102	Telecommunications Charges	1,781	2,548	2,548	3,044	3,044	0	0	0
435-35-600-6004-000000-000 Willet		224,040	386,866	386,866	309,678	309,678	0	0	0
0806 Willett Hall		224,040	386,866	386,866	309,678	309,678	0	0	0
435 Willett Hall Fund		224,040	386,866	386,866	309,678	309,678	0	0	0

440 Recreation Fund

0708 Recreation Fund

440-35-600-6003-000000-000 Before and After Program

501100	Sal-Part-time	252,069	125,000	125,000	199,968	199,968	0	0	0
511100	Bene-FICA	19,284	9,563	9,563	15,298	15,298	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-478	-478	0	0	0	0	0
521905	Contractual-Other	316,404	243,750	243,750	305,000	305,000	0	0	0
531999	Supp-Other	29,722	45,382	45,382	29,606	29,606	0	0	0
555205	Travel-Mileage	16	0	0	0	0	0	0	0
555210	Travel	0	3,000	3,000	3,000	3,000	0	0	0
799999	Contribution to Net Assets	0	87,565	87,565	87,565	87,565	0	0	0
980950	Trans to Public Schools Oper	40,000	86,218	86,218	0	0	0	0	0
440-35-600-6003-000000-000 Before		657,495	600,000	600,000	640,437	640,437	0	0	0
0708 Recreation Fund		657,495	600,000	600,000	640,437	640,437	0	0	0
440 Recreation Fund		657,495	600,000	600,000	640,437	640,437	0	0	0

500 Cemetery Fund

0512 Cemetery Perpetual Care Fund

500-35-600-6005-000000-000 Cemetery Perpetual Care

522999	Maint-Other	0	100,000	100,000	100,000	100,000	0	0	0
500-35-600-6005-000000-000 Cemetery		0	100,000	100,000	100,000	100,000	0	0	0
0512 Cemetery Perpetual Care Fund		0	100,000	100,000	100,000	100,000	0	0	0
500 Cemetery Fund		0	100,000	100,000	100,000	100,000	0	0	0

630 New Port Community Development Authority

0808 New Port Community Development Authority

630-82-903-9030-000000-000 New Port Community Development Authority

521905	Contractual-Other	1,242,976	1,022,642	1,022,642	1,019,903	1,019,903	0	0	0
630-82-903-9030-000000-000 New Port		1,242,976	1,022,642	1,022,642	1,019,903	1,019,903	0	0	0
0808 New Port Community		1,242,976	1,022,642	1,022,642	1,019,903	1,019,903	0	0	0
630 New Port Community Development		1,242,976	1,022,642	1,022,642	1,019,903	1,019,903	0	0	0

700 Public Utility Fund

0513 Public Utilities Fund

700-50-800-8000-000000-000 General Expense

501000	Sal-Full-time	454,171	600,206	600,206	773,783	773,783	0	0	0
510099	Sal-Allow for Salary Savings	0	-28,955	-28,955	-30,122	-30,122	0	0	0
511100	Bene-FICA	33,166	43,648	43,648	46,087	46,087	0	0	0

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700 Public Utility Fund									
0513 Public Utilities Fund									
700-50-800-8000-000000-000 General Expense									
511115	Bene-Health Insurance	147,803	67,950	67,950	246,815	246,815	0	0	0
511120	Bene-Dental Insurance	243	228	228	212	212	0	0	0
511125	Bene-VRS Life Insurance	1,214	50,830	50,830	7,169	7,169	0	0	0
511140	Bene-Retirement VRS	49,375	38,587	38,587	46,423	46,423	0	0	0
511145	Bene-Retirement PSRS	419,762	400,821	400,821	445,501	445,501	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-2,261	-2,261	-5,079	-5,079	0	0	0
511170	Accrued Annual Leave	15,683	0	0	0	0	0	0	0
511175	Accrued Comp Time	1,422	0	0	0	0	0	0	0
521002	Contractual-Auditing	0	0	0	16,175	16,175	0	0	0
521905	Contractual-Other	140,966	420,713	420,713	420,713	420,713	0	0	0
521921	Contractual-Water Purch Norfol	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0	0
531914	Supp-Office and Printing	7,428	8,625	8,625	8,000	8,000	0	0	0
536110	Dues-Memberships	6,082	5,347	5,347	5,347	5,347	0	0	0
542010	Tele-Telephone	2,305	2,424	2,424	2,500	2,500	0	0	0
550110	Claims-Settlements and Refunds	0	2,339	2,339	1,450	1,450	0	0	0
555100	Training	1,494	2,225	2,225	1,500	1,500	0	0	0
555210	Travel	255	2,225	2,225	1,500	1,500	0	0	0
555228	Purchase Card	1,135	0	0	0	0	0	0	0
890999	Depreciation Expense	4,115,968	0	0	0	0	0	0	0
891000	Amortization-COI	67,188	0	0	0	0	0	0	0
891010	Amortization-Bond Disc/Prem	24,683	0	0	0	0	0	0	0
700-50-800-8000-000000-000 General		5,490,342	2,614,952	2,614,952	2,987,974	2,987,974	0	0	0
700-50-800-8001-000000-000 Garage									
620101	Garage Equip Rental Charges	447,848	327,297	327,297	432,027	432,027	0	0	0
620103	Garage Contractual Charges	10,000	10,000	10,000	10,000	10,000	0	0	0
700-50-800-8001-000000-000 Garage		457,848	337,297	337,297	442,027	442,027	0	0	0
700-50-800-8002-000000-000 Purification Operations									
501000	Sal-Full-time	1,041,365	1,101,541	1,101,541	1,098,627	1,098,627	0	0	0
501100	Sal-Part-time	7,692	30,548	30,548	30,548	30,548	0	0	0
510005	Allow-On-Call	5,359	6,479	6,479	7,560	7,560	0	0	0
510007	Allow-Shift Differential	73,824	57,610	57,610	57,610	57,610	0	0	0
510099	Sal-Allow for Salary Savings	0	-52,670	-52,670	-54,932	-54,932	0	0	0
511100	Bene-FICA	82,846	80,578	80,578	84,624	84,624	0	0	0
511115	Bene-Health Insurance	222,283	123,034	123,034	153,606	153,606	0	0	0
511120	Bene-Dental Insurance	748	804	804	744	744	0	0	0
511125	Bene-VRS Life Insurance	2,810	2,949	2,949	13,163	13,163	0	0	0
511140	Bene-Retirement VRS	123,440	130,039	130,039	87,225	87,225	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-4,175	-4,175	-4,899	-4,899	0	0	0
521202	Contractual-Disposal Fees	2,862	6,000	6,000	6,000	6,000	0	0	0
521308	Contractual-Regulatory Implem	78,170	82,400	82,400	84,050	84,050	0	0	0
521706	Contractual-Janitorial	8,145	11,230	11,230	14,280	14,280	0	0	0
521901	Contractual-Chemical Analysis	38,224	62,400	62,400	63,650	63,650	0	0	0
521910	Contractual-Rental Uniforms	2,433	4,093	4,093	4,300	4,300	0	0	0
521912	Contractual-Software Services	9,306	7,500	7,500	10,000	10,000	0	0	0
521922	Contractual Lagoon Maintenance	1,292,395	0	0	1,400,000	-600,000	0	0	0
522110	Maint-Equipment	100,367	124,869	124,869	128,000	128,000	0	0	0
522115	Maint-Office Equipment	0	964	964	964	964	0	0	0
522140	Maint-Grass Cutting	37,372	47,084	47,084	48,100	48,100	0	0	0
524100	Repairs-Buildings and Grounds	41,257	55,500	55,500	55,500	55,500	0	0	0
524110	Repairs-Office Equipment	1,124	1,050	1,050	1,050	1,050	0	0	0
524999	Repairs-Other	44,193	67,709	67,709	67,709	67,709	0	0	0
531601	Supp-Laboratory	50,492	57,750	57,750	60,650	60,650	0	0	0

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700 Public Utility Fund									
0513 Public Utilities Fund									
700-50-800-8002-000000-000 Purification Operations									
531701	Supp-Custodial	1,194	1,673	1,673	1,750	1,750	0	0	0
531904	Supp-Chemicals	2,395,349	2,436,775	2,436,775	2,750,000	2,750,000	0	0	0
531914	Supp-Office and Printing	4,903	7,100	7,100	7,100	7,100	0	0	0
531916	Supp-Protective Clothing	1,182	5,206	5,206	5,206	5,206	0	0	0
532160	Mat-Lubricants	4,897	5,485	5,485	5,650	5,650	0	0	0
533030	Noncap-Small Tools	156	500	500	500	500	0	0	0
533070	Noncap-Computer Software	7,597	11,106	11,106	11,450	11,450	0	0	0
536110	Dues-Memberships	458	2,185	2,185	2,500	2,500	0	0	0
537100	Trees Shrubs and Flowers	7,392	9,998	9,998	11,000	11,000	0	0	0
541010	Util-Electricity	694,521	483,332	483,332	650,000	650,000	0	0	0
541999	Util-Other	13,929	20,000	20,000	7,500	7,500	0	0	0
542000	Util-Wastewater Treatment	0	15,000	15,000	15,000	15,000	0	0	0
542010	Tele-Telephone	12,438	14,050	14,050	14,500	14,500	0	0	0
542020	Tele-Telephone Cellular	-460	0	0	0	0	0	0	0
543010	Fuel-Gasoline and Other	39,526	43,501	43,501	50,000	50,000	0	0	0
543020	Fuel-Natural Gas	1,387	15,000	15,000	15,000	15,000	0	0	0
555100	Training	6,105	20,400	20,400	23,000	23,000	0	0	0
700-50-800-8002-000000-000		6,457,283	5,096,597	5,096,597	6,988,285	4,988,285	0	0	0
700-50-800-8003-000000-000 Maintenance of Distrib System									
501000	Sal-Full-time	561,149	702,861	702,861	701,244	701,244	0	0	0
501100	Sal-Part-time	4,457	8,600	8,600	8,600	8,600	0	0	0
510000	Sal-Overtime	28,760	18,000	18,000	18,000	18,000	0	0	0
510005	Allow-On-Call	6,739	7,560	7,560	7,560	7,560	0	0	0
510007	Allow-Shift Differential	28,815	29,535	29,535	29,535	29,535	0	0	0
510099	Sal-Allow for Salary Savings	0	-33,817	-33,817	-35,060	-35,060	0	0	0
511100	Bene-FICA	45,074	51,741	51,741	54,222	54,222	0	0	0
511115	Bene-Health Insurance	193,176	121,321	121,321	132,831	132,831	0	0	0
511120	Bene-Dental Insurance	481	468	468	432	432	0	0	0
511125	Bene-VRS Life Insurance	1,524	1,897	1,897	8,437	8,437	0	0	0
511140	Bene-Retirement VRS	63,525	81,271	81,271	55,436	55,436	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-2,682	-2,682	-3,135	-3,135	0	0	0
521202	Contractual-Disposal Fees	1,390	1,700	1,700	1,700	1,700	0	0	0
521204	Contractual-Miss Utility	19,736	22,200	22,200	22,000	22,000	0	0	0
521206	Contractual-Right of Way Main	22,146	61,000	61,000	61,000	61,000	0	0	0
521208	Contractual-Street Opening	216,929	200,000	200,000	220,000	220,000	0	0	0
521210	Contractual-Water Tank Main	2,400	3,400	3,400	7,500	7,500	0	0	0
521914	Contractual-Temp Work	58,718	82,000	82,000	72,000	72,000	0	0	0
522110	Maint-Equipment	6,049	40,000	40,000	35,000	35,000	0	0	0
524100	Repairs-Buildings and Grounds	1,020	3,000	3,000	3,000	3,000	0	0	0
524999	Repairs-Other	3,981	10,000	10,000	10,000	10,000	0	0	0
531701	Supp-Custodial	1,670	1,700	1,700	1,700	1,700	0	0	0
531914	Supp-Office and Printing	3,484	8,000	8,000	6,000	6,000	0	0	0
531920	Supp-Wearing Apparel	2,468	4,000	4,000	4,000	4,000	0	0	0
531999	Supp-Other	6,702	7,600	7,600	7,600	7,600	0	0	0
532120	Mat-Construction	74,543	75,000	75,000	75,000	75,000	0	0	0
532160	Mat-Lubricants	0	400	400	0	0	0	0	0
533030	Noncap-Small Tools	667	2,500	2,500	2,500	2,500	0	0	0
541010	Util-Electricity	163,359	145,334	145,334	190,000	190,000	0	0	0
542010	Tele-Telephone	2,944	4,000	4,000	4,000	4,000	0	0	0
543020	Fuel-Natural Gas	1,739	5,500	5,500	5,500	5,500	0	0	0
555100	Training	679	2,000	2,000	2,000	2,000	0	0	0
700-50-800-8003-000000-000		1,524,320	1,666,089	1,666,089	1,708,602	1,708,602	0	0	0
700-50-800-8004-000000-000 Meter Reading and Maintenance									

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700 Public Utility Fund									
0513 Public Utilities Fund									
700-50-800-8004-000000-000 Meter Reading and Maintenance									
501000	Sal-Full-time	239,045	391,066	271,066	390,191	390,191	0	0	0
510000	Sal-Overtime	0	1,125	1,125	1,125	1,125	0	0	0
510099	Sal-Allow for Salary Savings	0	-18,994	-18,994	-19,510	-19,510	0	0	0
511100	Bene-FICA	17,067	29,064	29,064	29,850	29,850	0	0	0
511115	Bene-Health Insurance	148,157	86,670	86,670	91,039	91,039	0	0	0
511120	Bene-Dental Insurance	258	252	252	200	200	0	0	0
511125	Bene-VRS Life Insurance	642	1,066	1,066	4,643	4,643	0	0	0
511140	Bene-Retirement VRS	24,929	45,371	45,371	29,168	29,168	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,508	-1,508	-1,714	-1,714	0	0	0
521208	Contractual-Street Opening	0	883	883	883	883	0	0	0
521905	Contractual-Other	0	0	0	11,000	11,000	0	0	0
521910	Contractual-Rental Uniforms	60	791	791	791	791	0	0	0
521914	Contractual-Temp Work	138,929	0	120,000	0	0	0	0	0
524999	Repairs-Other	0	56	56	56	56	0	0	0
531999	Supp-Other	0	0	0	25,000	25,000	0	0	0
532120	Mat-Construction	273	2,760	2,760	2,760	2,760	0	0	0
533030	Noncap-Small Tools	183	441	441	441	441	0	0	0
555100	Training	19,500	25,000	25,000	25,000	25,000	0	0	0
700-50-800-8004-000000-000 Meter		589,043	564,043	564,043	590,923	590,923	0	0	0
700-50-800-8005-000000-000 Billings and Collections									
501000	Sal-Full-time	363,892	463,033	463,033	460,486	460,486	0	0	0
501100	Sal-Part-time	0	11,022	11,022	11,022	11,022	0	0	0
510000	Sal-Overtime	0	11,258	11,258	11,258	11,258	0	0	0
510099	Sal-Allow for Salary Savings	0	-22,215	-22,215	-23,023	-23,023	0	0	0
511100	Bene-FICA	25,499	33,185	33,185	35,227	35,227	0	0	0
511115	Bene-Health Insurance	172,042	78,934	78,934	92,315	92,315	0	0	0
511120	Bene-Dental Insurance	379	420	420	316	316	0	0	0
511125	Bene-VRS Life Insurance	932	1,216	1,216	5,481	5,481	0	0	0
511140	Bene-Retirement VRS	43,641	57,478	57,478	38,080	38,080	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,719	-1,719	-2,001	-2,001	0	0	0
521905	Contractual-Other	0	27,980	27,980	173,980	173,980	0	0	0
521910	Contractual-Rental Uniforms	0	552	552	0	0	0	0	0
521914	Contractual-Temp Work	53,753	33,000	33,000	33,000	33,000	0	0	0
521915	Contractual-Training	0	3,312	3,312	1,000	1,000	0	0	0
522115	Maint-Office Equipment	2,310	4,526	4,526	4,000	4,000	0	0	0
524110	Repairs-Office Equipment	0	110	110	110	110	0	0	0
531001	Supp-Postage	141,410	146,000	146,000	11,000	11,000	0	0	0
531914	Supp-Office and Printing	26,383	29,714	29,714	10,014	10,014	0	0	0
533030	Noncap-Small Tools	0	220	220	0	0	0	0	0
542010	Tele-Telephone	1,746	2,355	2,355	1,800	1,800	0	0	0
555100	Training	15,452	25,000	25,000	22,000	22,000	0	0	0
610101	Computer Service Charges	165,957	172,435	172,435	178,432	178,432	0	0	0
610102	Telecommunications Charges	33,402	35,825	35,825	30,993	30,993	0	0	0
700-50-800-8005-000000-000 Billings		1,046,796	1,113,641	1,113,641	1,095,490	1,095,490	0	0	0
700-50-800-8006-000000-000 Sewage Collect and Sys Maint									
501000	Sal-Full-time	822,646	1,128,725	1,128,725	1,115,037	1,115,037	0	0	0
510000	Sal-Overtime	110,719	95,000	95,000	95,000	95,000	0	0	0
510005	Allow-On-Call	12,524	12,960	12,960	11,880	11,880	0	0	0
510007	Allow-Shift Differential	0	40,000	40,000	40,000	40,000	0	0	0
510099	Sal-Allow for Salary Savings	0	-54,341	-54,341	-55,748	-55,748	0	0	0
511100	Bene-FICA	67,007	83,150	83,150	86,215	86,215	0	0	0
511115	Bene-Health Insurance	239,963	216,912	216,912	227,880	227,880	0	0	0
511120	Bene-Dental Insurance	928	936	936	808	808	0	0	0

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700 Public Utility Fund									
0513 Public Utilities Fund									
700-50-800-8006-000000-000 Sewage Collect and Sys Maint									
511125	Bene-VRS Life Insurance	2,201	3,043	3,043	13,414	13,414	0	0	0
511140	Bene-Retirement VRS	96,385	137,638	137,638	89,759	89,759	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-4,319	-4,319	-4,984	-4,984	0	0	0
521208	Contractual-Street Opening	220,000	170,000	170,000	200,000	200,000	0	0	0
521905	Contractual-Other	23,075	50,000	50,000	50,000	50,000	0	0	0
521910	Contractual-Rental Uniforms	9,681	12,000	12,000	12,000	12,000	0	0	0
521914	Contractual-Temp Work	57,357	60,000	60,000	60,000	60,000	0	0	0
522135	Maint-Grounds	21,610	37,000	37,000	37,000	37,000	0	0	0
522146	Maint-Sewer Cleaning/CCTV	276,584	400,000	400,000	400,000	400,000	0	0	0
524100	Repairs-Buildings and Grounds	8,832	22,000	22,000	20,000	20,000	0	0	0
524999	Repairs-Other	21,051	21,000	21,000	23,000	23,000	0	0	0
531701	Supp-Custodial	0	1,000	1,000	1,000	1,000	0	0	0
531904	Supp-Chemicals	10,807	18,000	18,000	15,000	15,000	0	0	0
531914	Supp-Office and Printing	16	2,000	2,000	2,000	2,000	0	0	0
531920	Supp-Wearing Apparel	2,644	4,300	4,300	4,300	4,300	0	0	0
531999	Supp-Other	20,285	32,000	32,000	32,000	32,000	0	0	0
532120	Mat-Construction	110,440	116,000	116,000	116,000	116,000	0	0	0
532160	Mat-Lubricants	0	2,000	2,000	0	0	0	0	0
533030	Noncap-Small Tools	4,324	5,000	5,000	5,000	5,000	0	0	0
536110	Dues-Memberships	0	155	155	155	155	0	0	0
541010	Util-Electricity	146,496	193,334	193,334	193,334	193,334	0	0	0
541999	Util-Other	21,419	10,090	10,090	21,000	21,000	0	0	0
542010	Tele-Telephone	564	1,500	1,500	1,500	1,500	0	0	0
543010	Fuel-Gasoline and Other	3,320	3,700	3,700	3,700	3,700	0	0	0
555100	Training	588	5,000	5,000	5,000	5,000	0	0	0
700-50-800-8006-000000-000 Sewage		2,311,465	2,825,783	2,825,783	2,821,250	2,821,250	0	0	0
700-50-800-8007-000000-000 Non-Operating									
390099	Budgetary Fund Balance	0	3,192,488	3,192,488	0	0	0	0	0
521905	Contractual-Other	3,146	42,528	42,528	42,528	42,528	0	0	0
541030	Util-Waterworks Operation Fee	66,379	66,912	95,521	66,912	66,912	0	0	0
541050	Util-Stormwater Fees	9,437	10,780	10,780	10,780	10,780	0	0	0
541999	Util-Other	215,042	210,160	210,160	210,160	210,160	0	0	0
551110	PILOT	1,020,000	1,069,990	1,069,990	1,069,990	1,069,990	0	0	0
553000	Indirect Cost Allocation	757,047	757,047	757,047	757,047	757,047	0	0	0
554010	Advertising	6,322	8,499	8,499	8,499	8,499	0	0	0
554399	Other-Dev/Public Relations	1,010	1,933	1,933	1,933	1,933	0	0	0
559900	Contingency-Other Operating	117,854	443,363	414,754	626,444	626,444	0	0	0
630101	Risk Management Charges	403,932	405,889	405,889	410,825	410,825	0	0	0
710100	DS-Bond Principal	0	4,581,180	4,581,180	4,486,485	4,486,485	0	0	0
720100	DS-Bond Interest	2,660,291	6,165,635	6,165,635	6,399,788	6,399,788	0	0	0
770100	DS-Cost of Issuance	241,560	0	0	0	0	0	0	0
770101	Fiscal Charges	310	0	0	0	0	0	0	0
990100	Trans to General Fund	7,875,000	7,875,000	7,875,000	8,875,000	8,875,000	0	0	0
990710	Trans to Public Utility CIP	5,000,000	5,000,000	5,000,000	2,883,816	2,883,816	0	0	0
700-50-800-8007-000000-000		18,377,328	29,831,404	29,831,404	25,850,207	25,850,207	0	0	0
700-50-800-8008-000000-000 Capital Additions									
501000	Sal-Full-time	470,796	504,123	504,123	530,423	530,423	0	0	0
510000	Sal-Overtime	28,349	6,677	6,677	6,677	6,677	0	0	0
510005	Allow-On-Call	6,231	11,874	11,874	4,320	4,320	0	0	0
510099	Sal-Allow for Salary Savings	0	-24,142	-24,142	-26,522	-26,522	0	0	0
511100	Bene-FICA	36,471	36,935	36,935	40,909	40,909	0	0	0
511115	Bene-Health Insurance	169,278	77,461	77,461	85,170	85,170	0	0	0
511120	Bene-Dental Insurance	381	384	384	332	332	0	0	0

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700 Public Utility Fund									
0513 Public Utilities Fund									
700-50-800-8008-000000-000 Capital Additions									
511125	Bene-VRS Life Insurance	1,249	1,353	1,353	6,365	6,365	0	0	0
511140	Bene-Retirement VRS	53,376	56,925	56,925	44,222	44,222	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,918	-1,918	-2,368	-2,368	0	0	0
521910	Contractual-Rental Uniforms	10,905	12,000	12,000	12,000	12,000	0	0	0
524999	Repairs-Other	0	1,250	1,250	1,250	1,250	0	0	0
531999	Supp-Other	136,592	210,000	210,000	210,000	210,000	0	0	0
533030	Noncap-Small Tools	9,701	12,000	12,000	12,000	12,000	0	0	0
555100	Training	3,189	3,000	3,000	3,000	3,000	0	0	0
850101	Cap-Equipment-Other	0	0	0	85,500	85,500	0	0	0
850105	Cap-Motor Vehicles	3,500	68,000	68,000	199,000	199,000	0	0	0
700-50-800-8008-000000-000 Capital		930,018	975,922	975,922	1,212,278	1,212,278	0	0	0
0513 Public Utilities Fund		37,184,443	45,025,728	45,025,728	43,697,036	41,697,036	0	0	0
700 Public Utility Fund		37,184,443	45,025,728	45,025,728	43,697,036	41,697,036	0	0	0

710 Public Utility CIP

8074 Sewer

710-50-800-8006-000000-000 Sewage Collect and Sys Maint									
820100	Cap-Infrastructure	0	8,600,000	8,600,000	11,157,100	10,157,100	10,257,100	9,364,350	9,464,350
710-50-800-8006-000000-000 Sewage		0	8,600,000	8,600,000	11,157,100	10,157,100	10,257,100	9,364,350	9,464,350
8074 Sewer		0	8,600,000	8,600,000	11,157,100	10,157,100	10,257,100	9,364,350	9,464,350

8075 Water

710-50-800-8008-000000-000 Capital Additions									
820100	Cap-Infrastructure	0	11,600,000	11,600,000	23,100,000	22,500,000	31,700,000	16,200,000	4,808,250
710-50-800-8008-000000-000 Capital		0	11,600,000	11,600,000	23,100,000	22,500,000	31,700,000	16,200,000	4,808,250
8075 Water		0	11,600,000	11,600,000	23,100,000	22,500,000	31,700,000	16,200,000	4,808,250
710 Public Utility CIP		0	20,200,000	20,200,000	34,257,100	32,657,100	41,957,100	25,564,350	14,272,600

720 Golf Fund

0704 Golf Services Fund

720-51-801-8030-000000-000 Bide-a-Wee Golf Course									
501000	Sal-Full-time	438,783	457,316	457,316	475,877	475,877	0	0	0
510099	Sal-Allow for Salary Savings	0	-11,580	-11,580	-22,657	-22,657	0	0	0
511100	Bene-FICA	31,104	33,016	33,016	34,666	34,666	0	0	0
511115	Bene-Health Insurance	168,488	72,145	72,145	121,164	121,164	0	0	0
511120	Bene-Dental Insurance	192	168	168	224	224	0	0	0
511125	Bene-VRS Life Insurance	1,192	7,715	7,715	5,392	5,392	0	0	0
511140	Bene-Retirement VRS	55,626	47,975	47,975	37,473	37,473	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,710	-1,710	-2,326	-2,326	0	0	0
511170	Accrued Annual Leave	-6,901	0	0	0	0	0	0	0
511175	Accrued Comp Time	-2,376	0	0	0	0	0	0	0
521002	Contractual-Auditing	0	4,000	4,000	4,000	4,000	0	0	0
521202	Contractual-Disposal Fees	2,179	5,000	5,000	5,000	5,000	0	0	0
521905	Contractual-Other	154,550	149,400	149,400	149,400	149,400	0	0	0
521910	Contractual-Rental Uniforms	5,523	5,200	5,200	5,200	5,200	0	0	0
521918	Contractual-Security	62,791	68,000	68,000	68,000	68,000	0	0	0
522110	Maint-Equipment	31,974	23,000	23,000	23,000	23,000	0	0	0

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720 Golf Fund									
0704 Golf Services Fund									
720-51-801-8030-000000-000 Bide-a-Wee Golf Course									
523105	Rentals-Cart	75,355	73,700	73,700	73,700	73,700	0	0	0
524100	Repairs-Buildings and Grounds	18,530	28,000	28,000	28,000	28,000	0	0	0
531201	Supp-Lawn	19,225	71,860	71,860	71,860	71,860	0	0	0
531404	Supp-Recreational	10,981	7,000	7,000	7,000	7,000	0	0	0
531701	Supp-Custodial	2,281	2,000	2,000	2,000	2,000	0	0	0
531904	Supp-Chemicals	62,058	59,590	59,590	59,590	59,590	0	0	0
531914	Supp-Office and Printing	6,205	5,500	5,500	5,500	5,500	0	0	0
531917	Supp-Uniforms	1,872	1,020	1,020	1,020	1,020	0	0	0
531920	Supp-Wearing Apparel	0	2,783	2,783	2,783	2,783	0	0	0
531999	Supp-Other	5,916	12,050	12,050	12,050	12,050	0	0	0
533030	Noncap-Small Tools	2,322	3,030	3,030	3,030	3,030	0	0	0
533080	Noncap-Mower Parts	21,558	23,000	23,000	23,000	23,000	0	0	0
541010	Util-Electricity	47,388	50,000	50,000	50,000	50,000	0	0	0
541020	Util-Water and Sewer	13,895	10,300	10,300	10,300	10,300	0	0	0
542010	Tele-Telephone	2,813	5,050	5,050	5,050	5,050	0	0	0
542020	Tele-Telephone Cellular	635	500	500	500	500	0	0	0
543020	Fuel-Natural Gas	6,082	11,000	11,000	11,000	11,000	0	0	0
543030	Fuel-Oil	18,089	17,000	17,000	17,000	17,000	0	0	0
553000	Indirect Cost Allocation	85,166	85,165	85,165	85,165	85,165	0	0	0
554010	Advertising	2,819	5,000	5,000	5,000	5,000	0	0	0
710100	DS-Bond Principal	0	380,000	380,000	400,000	400,000	0	0	0
720100	DS-Bond Interest	281,642	292,617	292,617	280,963	280,963	0	0	0
890999	Depreciation Expense	126,254	0	0	0	0	0	0	0
891000	Amortization-COI	7,719	0	0	0	0	0	0	0
891010	Amortization-Bond Disc/Prem	11,596	0	0	0	0	0	0	0
	720-51-801-8030-000000-000	1,773,528	2,005,810	2,005,810	2,058,924	2,058,924	0	0	0
720-51-801-8031-000000-000 City Park Golf Course									
501000	Sal-Full-time	129,042	193,329	193,329	194,451	194,451	0	0	0
510099	Sal-Allow for Salary Savings	0	-4,373	-4,373	-9,723	-9,723	0	0	0
511100	Bene-FICA	9,342	14,340	14,340	14,876	14,876	0	0	0
511115	Bene-Health Insurance	14,510	24,891	24,891	29,022	29,022	0	0	0
511120	Bene-Dental Insurance	72	84	84	92	92	0	0	0
511125	Bene-VRS Life Insurance	344	525	525	2,314	2,314	0	0	0
511140	Bene-Retirement VRS	16,284	24,837	24,837	16,081	16,081	0	0	0
511145	Bene-Retirement PSRS	22,027	21,885	21,885	25,265	25,265	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-743	-743	-860	-860	0	0	0
521202	Contractual-Disposal Fees	1,516	2,000	2,000	2,000	2,000	0	0	0
521905	Contractual-Other	75,145	81,350	81,350	81,350	81,350	0	0	0
521910	Contractual-Rental Uniforms	1,727	2,200	2,200	2,200	2,200	0	0	0
522110	Maint-Equipment	3,336	5,200	5,200	5,200	5,200	0	0	0
523105	Rentals-Cart	15,604	16,024	16,024	16,024	16,024	0	0	0
524100	Repairs-Buildings and Grounds	5,342	2,273	2,273	2,273	2,273	0	0	0
531201	Supp-Lawn	7,016	14,145	14,145	14,145	14,145	0	0	0
531404	Supp-Recreational	8,837	10,733	10,733	10,733	10,733	0	0	0
531701	Supp-Custodial	337	1,000	1,000	1,000	1,000	0	0	0
531904	Supp-Chemicals	22,738	21,745	21,745	21,745	21,745	0	0	0
531914	Supp-Office and Printing	539	2,600	2,600	2,600	2,600	0	0	0
531917	Supp-Uniforms	1,157	1,750	1,750	1,750	1,750	0	0	0
531999	Supp-Other	1,486	6,800	6,800	6,800	6,800	0	0	0
533030	Noncap-Small Tools	1,523	2,020	2,020	2,020	2,020	0	0	0
533070	Noncap-Computer Software	525	1,000	1,000	1,000	1,000	0	0	0
533080	Noncap-Mower Parts	7,987	9,090	9,090	9,090	9,090	0	0	0
536110	Dues-Memberships	1,511	2,480	2,480	2,480	2,480	0	0	0
541010	Util-Electricity	614	1,200	1,200	1,200	1,200	0	0	0

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720 Golf Fund									
0704 Golf Services Fund									
720-51-801-8031-000000-000 City Park Golf Course									
541020	Util-Water and Sewer	7,654	15,000	15,000	15,000	15,000	0	0	0
542010	Tele-Telephone	2,096	2,575	2,575	2,575	2,575	0	0	0
543020	Fuel-Natural Gas	2,850	5,000	5,000	5,000	5,000	0	0	0
543030	Fuel-Oil	7,148	8,500	8,500	8,500	8,500	0	0	0
555100	Training	370	1,020	1,020	1,020	1,020	0	0	0
555210	Travel	0	100	100	100	100	0	0	0
610101	Computer Service Charges	10,169	6,336	6,336	7,888	7,888	0	0	0
610102	Telecommunications Charges	1,652	2,139	2,139	2,653	2,653	0	0	0
620101	Garage Equip Rental Charges	0	745	745	745	745	0	0	0
620103	Garage Contractual Charges	2,409	2,624	2,624	2,624	2,624	0	0	0
630101	Risk Management Charges	62,295	62,597	62,597	63,431	63,431	0	0	0
720-51-801-8031-000000-000 City Park		445,202	565,021	565,021	564,664	564,664	0	0	0
0704 Golf Services Fund		2,218,730	2,570,831	2,570,831	2,623,588	2,623,588	0	0	0
720 Golf Fund		2,218,730	2,570,831	2,570,831	2,623,588	2,623,588	0	0	0

740 Waste Management Fund

0510 Waste Management Fund

740-25-402-4045-000000-000 Waste Management

501000	Sal-Full-time	1,825,394	2,205,197	2,205,197	2,080,659	2,080,659	0	0	0
501100	Sal-Part-time	100,640	76,320	76,320	76,320	76,320	0	0	0
510000	Sal-Overtime	134,241	100,000	100,000	100,000	100,000	0	0	0
510099	Sal-Allow for Salary Savings	0	-105,889	-105,889	-100,108	-100,108	0	0	0
511100	Bene-FICA	146,984	162,017	162,017	153,180	153,180	0	0	0
511115	Bene-Health Insurance	670,924	418,855	418,855	518,274	518,274	0	0	0
511120	Bene-Dental Insurance	1,539	1,500	1,500	1,124	1,124	0	0	0
511125	Bene-VRS Life Insurance	4,902	28,192	28,192	23,832	23,832	0	0	0
511140	Bene-Retirement VRS	207,335	241,064	241,064	152,234	152,234	0	0	0
511145	Bene-Retirement PSRS	485,313	481,839	481,839	548,820	548,820	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-8,405	-8,405	-9,949	-9,949	0	0	0
511170	Accrued Annual Leave	597	0	0	0	0	0	0	0
511175	Accrued Comp Time	1,467	0	0	0	0	0	0	0
521203	Contractual-Landfill	37,307	50,000	50,000	50,000	50,000	0	0	0
521207	Contractual-SPSA Trash Removal	5,850,931	5,675,742	5,675,742	5,100,000	5,100,000	0	0	0
521905	Contractual-Other	53,068	15,000	15,000	15,000	15,000	0	0	0
521910	Contractual-Rental Uniforms	17,358	22,500	22,500	25,000	25,000	0	0	0
522115	Maint-Office Equipment	1,602	1,700	1,700	1,700	1,700	0	0	0
531701	Supp-Custodial	2,282	4,000	4,000	4,000	4,000	0	0	0
531904	Supp-Chemicals	0	300	300	300	300	0	0	0
531914	Supp-Office and Printing	7,566	9,000	9,000	9,000	9,000	0	0	0
531920	Supp-Wearing Apparel	11,617	10,000	10,000	10,000	10,000	0	0	0
531999	Supp-Other	57,261	102,600	102,600	25,000	25,000	0	0	0
532120	Mat-Construction	26,218	60,000	60,000	60,000	60,000	0	0	0
533010	Noncap-Equipment	0	15,509	15,509	255,000	255,000	0	0	0
533030	Noncap-Small Tools	6,728	1,400	1,400	1,400	1,400	0	0	0
536110	Dues-Memberships	0	500	500	1,500	1,500	0	0	0
541999	Util-Other	1,113	7,000	7,000	7,000	7,000	0	0	0
542020	Tele-Telephone Cellular	3,611	4,000	4,000	4,000	4,000	0	0	0
553000	Indirect Cost Allocation	198,298	198,297	198,297	198,297	198,297	0	0	0
554010	Advertising	3,894	6,500	6,500	7,500	7,500	0	0	0
555100	Training	0	3,000	3,000	3,000	3,000	0	0	0
559080	Closure - Post Closure	-433,555	257,240	257,240	0	0	0	0	0

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740 Waste Management Fund									
0510 Waste Management Fund									
740-25-402-4045-000000-000 Waste Management									
590000	Bad Debt Expense	34,664	0	0	0	0	0	0	0
610101	Computer Service Charges	26,777	27,532	27,532	29,929	29,929	0	0	0
610102	Telecommunications Charges	16,584	22,132	22,132	18,040	18,040	0	0	0
620101	Garage Equip Rental Charges	1,046,129	1,058,901	1,058,901	1,000,000	1,000,000	0	0	0
620103	Garage Contractual Charges	10,000	9,626	9,626	9,626	9,626	0	0	0
630101	Risk Management Charges	460,173	462,403	462,403	468,546	468,546	0	0	0
710130	DS-Lease Purchase Principal	0	926,471	926,471	713,990	713,990	0	0	0
720130	DS-Lease Purchase Interest	47,664	34,749	34,749	15,306	15,306	0	0	0
850101	Cap-Equipment-Other	0	0	0	707,280	707,280	0	0	0
740-25-402-4045-000000-000 Waste		11,066,626	12,586,792	12,586,792	12,284,800	12,284,800	0	0	0
740-53-402-4045-000000-000 Waste Management									
890999	Depreciation Expense	700,213	0	0	0	0	0	0	0
891010	Amortization-Bond Disc/Prem	4,323	0	0	0	0	0	0	0
740-53-402-4045-000000-000 Waste		704,536	0	0	0	0	0	0	0
0510 Waste Management Fund		11,771,163	12,586,792	12,586,792	12,284,800	12,284,800	0	0	0
740 Waste Management Fund		11,771,163	12,586,792	12,586,792	12,284,800	12,284,800	0	0	0
750 Portsmouth Parking Authority									
0506 Parking Authority Fund									
750-54-900-9000-000000-000 Parking Authority									
501000	Sal-Full-time	216,363	217,805	217,805	213,478	213,478	0	0	0
501100	Sal-Part-time	62,835	145,793	145,793	145,793	145,793	0	0	0
510000	Sal-Overtime	4,747	10,000	10,000	10,000	10,000	0	0	0
510005	Allow-On-Call	2,160	4,318	4,318	2,160	2,160	0	0	0
510099	Sal-Allow for Salary Savings	0	-10,304	-10,304	-10,312	-10,312	0	0	0
511100	Bene-FICA	20,727	15,764	15,764	15,944	15,944	0	0	0
511115	Bene-Health Insurance	77,824	42,206	42,206	49,827	49,827	0	0	0
511120	Bene-Dental Insurance	210	180	180	160	160	0	0	0
511125	Bene-VRS Life Insurance	577	2,717	2,717	2,479	2,479	0	0	0
511140	Bene-Retirement VRS	27,303	22,939	22,939	17,234	17,234	0	0	0
511145	Bene-Retirement PSRS	10,362	11,330	11,330	13,215	13,215	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-817	-817	-1,031	-1,031	0	0	0
511170	Accrued Annual Leave	-4,262	0	0	0	0	0	0	0
511175	Accrued Comp Time	-461	0	0	0	0	0	0	0
521002	Contractual-Auditing	0	1,225	1,225	1,225	1,225	0	0	0
521708	Contractual-Sign Markings	5,075	9,000	9,000	9,000	9,000	0	0	0
521905	Contractual-Other	0	29,912	29,912	18,000	18,000	0	0	0
521906	Contractual-Parking Aids	11,251	4,500	4,500	10,000	10,000	0	0	0
521910	Contractual-Rental Uniforms	1,106	5,780	5,780	1,800	1,800	0	0	0
522115	Maint-Office Equipment	22,178	22,286	22,286	29,158	29,158	0	0	0
524999	Repairs-Other	53,652	46,200	46,200	47,000	47,000	0	0	0
531001	Supp-Postage	1,729	1,800	1,800	1,800	1,800	0	0	0
531701	Supp-Custodial	2,249	3,600	3,600	3,600	3,600	0	0	0
531914	Supp-Office and Printing	8,409	13,500	13,500	13,726	13,726	0	0	0
531920	Supp-Wearing Apparel	3,132	3,000	3,000	4,000	4,000	0	0	0
531999	Supp-Other	9,986	12,000	12,000	12,000	12,000	0	0	0
532120	Mat-Construction	432	1,500	1,500	1,500	1,500	0	0	0
532130	Mat-Electrical	8,587	7,200	7,200	7,200	7,200	0	0	0
541050	Util-Stormwater Fees	10,098	12,852	12,852	12,852	12,852	0	0	0
541999	Util-Other	113,900	128,472	128,472	124,000	124,000	0	0	0
542010	Tele-Telephone	4,135	6,500	6,500	9,780	9,780	0	0	0

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750 Portsmouth Parking Authority									
0506 Parking Authority Fund									
750-54-900-9000-000000-000 Parking Authority									
553000	Indirect Cost Allocation	86,284	86,285	86,285	86,285	86,285	0	0	0
555100	Training	686	1,500	1,500	1,000	1,000	0	0	0
590000	Bad Debt Expense	119	0	0	0	0	0	0	0
610101	Computer Service Charges	13,347	13,642	13,642	14,684	14,684	0	0	0
610102	Telecommunications Charges	0	1,660	1,660	1,874	1,874	0	0	0
620101	Garage Equip Rental Charges	10,720	5,295	5,295	5,295	5,295	0	0	0
620102	Motor Pool Charges	1,298	0	0	0	0	0	0	0
620103	Garage Contractual Charges	10,000	9,626	9,626	9,626	9,626	0	0	0
630101	Risk Management Charges	23,983	24,099	24,099	24,404	24,404	0	0	0
710100	DS-Bond Principal	0	329,846	329,846	345,094	345,094	0	0	0
710150	DS-Note Payable Principal	0	196,125	196,125	0	0	0	0	0
720100	DS-Bond Interest	254,583	247,180	247,180	232,176	232,176	0	0	0
890999	Depreciation Expense	482,112	0	0	0	0	0	0	0
891000	Amortization-COI	3,163	0	0	0	0	0	0	0
891010	Amortization-Bond Disc/Prem	-20,760	0	0	0	0	0	0	0
750-54-900-9000-000000-000	Parking	1,539,839	1,686,516	1,686,516	1,486,026	1,486,026	0	0	0
0506	Parking Authority Fund	1,539,839	1,686,516	1,686,516	1,486,026	1,486,026	0	0	0
750	Portsmouth Parking Authority	1,539,839	1,686,516	1,686,516	1,486,026	1,486,026	0	0	0

760 Portsmouth Pkg Authority CIP

8098 Parking Authority CIP

760-54-900-9000-000000-000	Parking Authority	0	474,973	474,973	225,000	1,750,000	1,850,000	0	0
760-54-900-9000-000000-000	Parking	0	474,973	474,973	225,000	1,750,000	1,850,000	0	0
8098	Parking Authority CIP	0	474,973	474,973	225,000	1,750,000	1,850,000	0	0
760	Portsmouth Pkg Authority CIP	0	474,973	474,973	225,000	1,750,000	1,850,000	0	0

800 City Garage Fund

0511 City Garage Fund

800-55-402-4046-000000-000	City Garage	1,203,395	1,433,056	1,433,056	1,409,872	1,409,872	0	0	0
510000	Sal-Full-time	8,059	27,501	27,501	27,501	27,501	0	0	0
510005	Allow-On-Call	13,293	32,384	32,384	10,800	10,800	0	0	0
510099	Sal-Allow for Salary Savings	0	-68,437	-68,437	-68,113	-68,113	0	0	0
511100	Bene-FICA	88,345	104,251	104,251	105,042	105,042	0	0	0
511115	Bene-Health Insurance	357,849	240,903	240,903	289,014	289,014	0	0	0
511120	Bene-Dental Insurance	917	948	948	664	664	0	0	0
511125	Bene-VRS Life Insurance	3,205	18,457	18,457	16,338	16,338	0	0	0
511140	Bene-Retirement VRS	141,995	158,536	158,536	111,135	111,135	0	0	0
511145	Bene-Retirement PSRS	58,673	58,482	58,482	67,280	67,280	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-5,404	-5,404	-6,784	-6,784	0	0	0
511170	Accrued Annual Leave	-3,179	0	0	0	0	0	0	0
511175	Accrued Comp Time	-58	0	0	0	0	0	0	0
521202	Contractual-Disposal Fees	723	3,000	3,000	3,000	3,000	0	0	0
521212	Contractual-Wrecker Services	82,431	100,000	100,000	70,000	70,000	0	0	0
521905	Contractual-Other	458,152	270,000	270,000	300,000	300,000	0	0	0
521910	Contractual-Rental Uniforms	14,157	35,000	35,000	35,000	35,000	0	0	0
522110	Maint-Equipment	2,966	4,000	4,000	12,000	12,000	0	0	0

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800 City Garage Fund									
0511 City Garage Fund									
800-55-402-4046-000000-000 City Garage									
524999	Repairs-Other	11,779	8,000	8,000	0	0	0	0	0
531001	Supp-Postage	4,038	7,500	7,500	7,500	7,500	0	0	0
531701	Supp-Custodial	884	1,500	1,500	1,500	1,500	0	0	0
531914	Supp-Office and Printing	4,856	5,000	5,000	5,000	5,000	0	0	0
531920	Supp-Wearing Apparel	2,434	3,500	3,500	3,500	3,500	0	0	0
531999	Supp-Other	8,165	7,500	7,500	7,500	7,500	0	0	0
532100	Mat-Automotive Parts	768,713	700,000	700,000	751,125	751,125	0	0	0
532110	Mat-Tires and Tubes	326,516	170,630	170,630	170,630	170,630	0	0	0
532160	Mat-Lubricants	65,508	60,000	60,000	60,000	60,000	0	0	0
533010	Noncap-Equipment	0	7,000	7,000	7,000	7,000	0	0	0
533030	Noncap-Small Tools	14,047	16,500	16,500	16,500	16,500	0	0	0
536110	Dues-Memberships	0	500	500	500	500	0	0	0
541999	Util-Other	51,902	47,500	47,500	47,500	47,500	0	0	0
542010	Tele-Telephone	5,640	10,500	10,500	10,500	10,500	0	0	0
542020	Tele-Telephone Cellular	2,507	2,500	2,500	2,500	2,500	0	0	0
543010	Fuel-Gasoline and Other	2,856,768	2,461,152	2,416,810	2,500,000	2,500,000	0	0	0
553000	Indirect Cost Allocation	486,282	486,341	486,341	486,341	486,341	0	0	0
554010	Advertising	3,335	5,400	5,400	5,400	5,400	0	0	0
555100	Training	426	10,000	10,000	10,000	10,000	0	0	0
555210	Travel	0	1,500	1,500	1,500	1,500	0	0	0
710130	DS-Lease Purchase Principal	0	2,166,544	2,166,544	2,216,432	2,216,432	0	0	0
720130	DS-Lease Purchase Interest	195,072	168,561	168,561	110,628	110,628	0	0	0
770100	DS-Cost of Issuance	43,773	0	0	0	0	0	0	0
850101	Cap-Equipment-Other	0	0	44,342	1,128,443	1,128,443	0	0	0
890999	Depreciation Expense	1,970,544	0	0	0	0	0	0	0
891010	Amortization-Bond Disc/Prem	6,310	0	0	0	0	0	0	0
	800-55-402-4046-000000-000 City	9,260,420	8,760,305	8,760,305	9,932,748	9,932,748	0	0	0
	0511 City Garage Fund	9,260,420	8,760,305	8,760,305	9,932,748	9,932,748	0	0	0
	800 City Garage Fund	9,260,420	8,760,305	8,760,305	9,932,748	9,932,748	0	0	0

810 Information Technology Fund

0115 Information Technology

810-56-113-1130-000000-000 Information Technology									
501000	Sal-Full-time	1,525,779	1,578,104	1,578,104	1,630,564	1,630,564	0	0	0
501100	Sal-Part-time	23,867	24,900	24,900	24,900	24,900	0	0	0
510099	Sal-Allow for Salary Savings	0	-75,809	-75,809	-78,216	-78,216	0	0	0
511100	Bene-FICA	113,144	115,146	115,146	119,670	119,670	0	0	0
511115	Bene-Health Insurance	321,145	193,969	193,969	223,334	223,334	0	0	0
511120	Bene-Dental Insurance	816	888	888	660	660	0	0	0
511125	Bene-VRS Life Insurance	4,057	23,222	23,222	18,616	18,616	0	0	0
511140	Bene-Retirement VRS	149,125	133,076	133,076	102,614	102,614	0	0	0
511145	Bene-Retirement PSRS	260,649	244,788	244,788	287,177	287,177	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-5,968	-5,968	-7,870	-7,870	0	0	0
511170	Accrued Annual Leave	10,984	0	0	0	0	0	0	0
511175	Accrued Comp Time	477	0	0	0	0	0	0	0
521905	Contractual-Other	107,094	88,420	88,420	141,190	74,640	0	0	0
522110	Maint-Equipment	80,152	151,015	151,015	105,285	107,160	0	0	0
523115	Rentals-Computer Software	685,661	764,374	764,374	774,750	801,660	0	0	0
531001	Supp-Postage	73	1,000	1,000	500	500	0	0	0
531908	Supp-Forms for Resale	30,192	25,000	25,000	25,000	25,000	0	0	0
531914	Supp-Office and Printing	669	1,000	1,000	1,000	1,000	0	0	0

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810 Information Technology Fund									
0115 Information Technology									
810-56-113-1130-000000-000 Information Technology									
531999	Supp-Other	10,819	15,000	15,000	10,000	10,000	0	0	0
532150	Mat-Cable and Wiring	4,710	5,000	5,000	5,000	5,000	0	0	0
533070	Noncap-Computer Software	37,747	44,840	44,840	37,185	37,185	0	0	0
542010	Tele-Telephone	12,219	15,500	15,500	10,500	10,500	0	0	0
542020	Tele-Telephone Cellular	436	1,850	1,850	850	850	0	0	0
553000	Indirect Cost Allocation	280,938	280,938	280,938	280,938	280,938	0	0	0
555100	Training	5,542	10,000	10,000	14,000	14,000	0	0	0
620101	Garage Equip Rental Charges	0	3,851	3,851	3,851	3,851	0	0	0
850101	Cap-Equipment-Other	226,645	323,000	323,000	202,000	202,000	0	0	0
890999	Depreciation Expense	442,702	0	0	0	0	0	0	0
891999	Amortization Expense	91,450	0	0	0	0	0	0	0
	810-56-113-1130-000000-000	4,427,093	3,963,104	3,963,104	3,933,498	3,895,733	0	0	0
	0115 Information Technology	4,427,093	3,963,104	3,963,104	3,933,498	3,895,733	0	0	0

0116 Information Technology - Telecommunications

810-56-113-1131-000000-000 Telecommunications									
501000	Sal-Full-time	284,394	320,921	320,921	320,923	320,923	0	0	0
510005	Allow-On-Call	1,176	4,317	4,317	1,080	1,080	0	0	0
510099	Sal-Allow for Salary Savings	0	-15,275	-15,275	-16,047	-16,047	0	0	0
511100	Bene-FICA	20,582	23,370	23,370	24,633	24,633	0	0	0
511115	Bene-Health Insurance	39,127	53,182	53,182	44,610	44,610	0	0	0
511120	Bene-Dental Insurance	192	216	216	144	144	0	0	0
511125	Bene-VRS Life Insurance	758	855	855	3,832	3,832	0	0	0
511140	Bene-Retirement VRS	35,888	40,477	40,477	26,630	26,630	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-1,213	-1,213	-1,423	-1,423	0	0	0
521905	Contractual-Other	10,119	25,000	25,000	25,000	25,000	0	0	0
521910	Contractual-Rental Uniforms	929	1,050	1,050	1,050	1,050	0	0	0
522110	Maint-Equipment	174,158	212,910	212,910	214,580	220,320	0	0	0
524999	Repairs-Other	27,000	0	0	15,000	15,000	0	0	0
531701	Supp-Custodial	28	150	150	150	150	0	0	0
531914	Supp-Office and Printing	0	150	150	150	150	0	0	0
531999	Supp-Other	0	250	250	250	250	0	0	0
532150	Mat-Cable and Wiring	6,271	5,000	5,000	5,000	5,000	0	0	0
533090	Noncap-Radio Parts	8,366	20,650	20,650	20,650	20,650	0	0	0
542010	Tele-Telephone	77	180	180	0	0	0	0	0
542020	Tele-Telephone Cellular	685	800	800	800	800	0	0	0
542030	Tele-Telephone E-911	75,682	90,000	90,000	80,000	80,000	0	0	0
555100	Training	803	5,000	5,000	5,000	5,000	0	0	0
850102	Cap-Equipment Communications	324,993	375,500	375,500	354,800	354,800	0	0	0
	810-56-113-1131-000000-000	1,011,227	1,163,490	1,163,490	1,126,812	1,132,552	0	0	0
	0116 Information Technology -	1,011,227	1,163,490	1,163,490	1,126,812	1,132,552	0	0	0
	810 Information Technology Fund	5,438,321	5,126,594	5,126,594	5,060,310	5,028,285	0	0	0

820 Risk Management Fund

0119 Finance and Budget - Risk Management Fund

820-57-110-1101-000000-000 Risk Management									
501000	Sal-Full-time	182,428	185,353	130,353	206,541	206,541	0	0	0
501100	Sal-Part-time	44,148	31,000	31,000	31,000	31,000	0	0	0
510099	Sal-Allow for Salary Savings	0	-12,147	-12,147	-8,045	-8,045	0	0	0
511100	Bene-FICA	17,282	13,415	13,415	12,307	12,307	0	0	0

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
820 Risk Management Fund									
0119 Finance and Budget - Risk Management Fund									
820-57-110-1101-000000-000 Risk Management									
511115	Bene-Health Insurance	59,858	6,070	6,070	15,157	15,157	0	0	0
511125	Bene-VRS Life Insurance	491	2,290	2,290	1,914	1,914	0	0	0
511140	Bene-Retirement VRS	23,235	19,392	19,392	13,305	13,305	0	0	0
511145	Bene-Retirement PSRS	9,832	9,832	9,832	11,647	11,647	0	0	0
511166	Bene-Allowance for Vacancy Sav	0	-694	-694	-802	-802	0	0	0
511170	Accrued Annual Leave	28	0	0	0	0	0	0	0
521103	Contractual-Physicals Fire	41,569	34,500	34,500	44,850	34,500	0	0	0
521104	Contractual-Physicals Hazmat	3,982	11,500	11,500	14,950	11,500	0	0	0
521105	Contractual-Physicals Police	65,376	48,300	48,300	62,790	48,300	0	0	0
521106	Contractual-Physicals Sheriff	41,238	34,500	34,500	44,850	34,500	0	0	0
521199	Contractual-Physicals Other	8,646	8,050	8,050	10,465	8,050	0	0	0
521604	Contractual-Return to Work	1,900	3,450	3,450	4,485	3,450	0	0	0
521605	Contractual-Vaccines Flu	7,406	7,700	7,700	7,700	7,700	0	0	0
521606	Contractual-Vaccines Hep B	13,626	9,200	9,200	11,960	9,200	0	0	0
521801	Contractual-PMA Auto Claims	0	8,000	8,000	8,000	8,000	0	0	0
521802	Contractual-PMA Wkr Comp Claim	63,750	85,000	85,000	85,000	85,000	0	0	0
521803	Contractual-Workers Comp Pymts	2,865,252	2,000,000	2,000,000	2,000,000	2,000,000	0	0	0
521905	Contractual-Other	85,254	115,000	170,000	124,950	126,250	0	0	0
524110	Repairs-Office Equipment	0	400	400	400	400	0	0	0
531914	Supp-Office and Printing	4,452	25,068	25,068	24,928	24,928	0	0	0
531999	Supp-Other	452	20,000	20,000	20,000	20,000	0	0	0
535100	Books and Publications	339	2,000	2,000	2,000	2,000	0	0	0
536110	Dues-Memberships	1,115	2,500	2,500	2,500	2,500	0	0	0
542010	Tele-Telephone	1,047	0	0	0	0	0	0	0
542020	Tele-Telephone Cellular	947	2,000	2,000	2,000	2,000	0	0	0
550115	Insurance-Prov For Accr Claims	-158,265	750,000	750,000	750,000	750,000	0	0	0
550120	Insurance-Self Ins Liab Claims	461,107	1,044,571	1,044,571	1,044,571	1,044,571	0	0	0
550150	Insurance-Safety	0	70,000	70,000	70,000	70,000	0	0	0
550199	Insurance-Other	1,008,020	1,165,862	1,165,862	1,165,862	1,165,862	0	0	0
553000	Indirect Cost Allocation	23,252	23,251	23,251	23,251	23,251	0	0	0
555100	Training	550	3,000	3,000	3,000	3,000	0	0	0
555205	Travel-Mileage	1,030	2,000	2,000	2,000	2,000	0	0	0
555210	Travel	87	5,000	5,000	5,000	5,000	0	0	0
990100	Trans to General Fund	410,000	0	0	0	0	0	0	0
820-57-110-1101-000000-000 Risk		5,289,434	5,735,363	5,735,363	5,818,536	5,774,986	0	0	0
0119 Finance and Budget - Risk		5,289,434	5,735,363	5,735,363	5,818,536	5,774,986	0	0	0
820 Risk Management Fund		5,289,434	5,735,363	5,735,363	5,818,536	5,774,986	0	0	0

830 Health Insurance Fund

0114 Finance and Budget - Health Insurance Fund

830-58-109-1092-000000-000 Health Insurance									
521011	Contractual-Ins Fees-Optima	1,313,555	1,259,024	1,259,024	1,536,543	1,536,543	0	0	0
550100	Claims-Health Insurance Optima	16,537,576	18,582,420	18,582,420	20,441,468	20,441,468	0	0	0
553000	Indirect Cost Allocation	11,276	11,276	11,276	3,352	3,352	0	0	0
559900	Contingency-Other Operating	81,310	12,576	12,576	50,000	50,000	0	0	0
830-58-109-1092-000000-000 Health		17,943,717	19,865,296	19,865,296	22,031,363	22,031,363	0	0	0
0114 Finance and Budget - Health		17,943,717	19,865,296	19,865,296	22,031,363	22,031,363	0	0	0
830 Health Insurance Fund		17,943,717	19,865,296	19,865,296	22,031,363	22,031,363	0	0	0

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
900 Portsmouth City Public Schools									
0901 Public Education									
85010 Portsmouth City Public Education									
500000	Operating Fund	0	134,733,984	134,733,984	0	0	0	0	0
500100	School Grants Fund	0	19,357,340	19,357,340	0	0	0	0	0
500200	City Funds - Schools	0	7,604,000	7,604,000	0	0	0	0	0
500400	Reprographics Operations Fund	0	691,708	691,708	0	0	0	0	0
500500	School Textbook Fund	0	1,297,980	1,297,980	0	0	0	0	0
500600	Risk Management and Insurance Fund	0	955,702	955,702	0	0	0	0	0
85010	Portsmouth City Public	0	164,640,714	164,640,714	0	0	0	0	0
0901	Public Education	0	164,640,714	164,640,714	0	0	0	0	0
900	Portsmouth City Public Schools	0	164,640,714	164,640,714	0	0	0	0	0

910 Community Development

0807 Community Planning and Development Program

22000 Community Development And Planning Progra									
65500	Community Planning Development Block Grant (CDBG)	0	1,544,819	1,544,819	1,351,678	1,351,678	0	0	0
65700	HOME Investment Partnership Grant (HOME) Program	0	414,058	414,058	80,820	80,820	0	0	0
22000	Community Development And	0	1,958,877	1,958,877	1,432,498	1,432,498	0	0	0
0807	Community Planning and	0	1,958,877	1,958,877	1,432,498	1,432,498	0	0	0
910	Community Development	0	1,958,877	1,958,877	1,432,498	1,432,498	0	0	0
Report Total		382,567,141	583,000,536	588,970,537	446,307,294	447,335,353	54,753,023	37,580,121	26,328,371

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
31 Taxes									
100-00-000-0000-000000-000 General Fund									
411111 Taxes-Real Property-Current	88,202,215	85,343,430	85,343,430	84,889,109	84,889,109	0	0	0	0
411112 Taxes-Real Property-Delinquent	1,411,580	3,301,423	3,301,423	1,678,227	1,678,227	0	0	0	0
411113 Taxes-Real Property-Public Svc	1,765,016	1,432,200	1,432,200	1,806,490	1,806,490	0	0	0	0
411121 Taxes-Personal Property-Curr	17,762,821	17,050,000	17,050,000	18,225,532	18,225,532	0	0	0	0
411122 Taxes-Personal Prop-DelUnd5yrs	1,922,012	2,500,000	2,500,000	1,922,012	1,922,012	0	0	0	0
411123 Taxes-Personal Property-Public	3,541,662	3,985,016	3,985,016	3,596,796	3,596,796	0	0	0	0
411124 Taxes-PersonalProp-DelOver5	34,950	56,862	56,862	30,063	30,063	0	0	0	0
411131 Taxes-Machine and Tool Tax	1,305,940	1,115,070	1,115,070	1,115,070	1,115,070	0	0	0	0
411181 Taxes-Interest on Taxes	413,918	605,491	605,491	541,069	541,069	0	0	0	0
411191 Taxes-Penalties and Other Chgs	1,218,659	1,432,200	1,432,200	1,218,659	1,218,659	0	0	0	0
411201 Taxes-Admission & Amusemnt Tax	360,492	268,035	268,035	241,101	241,101	0	0	0	0
411202 Taxes-Bank Franchise Tax	355,202	516,615	516,615	355,202	355,202	0	0	0	0
411203 Taxes-Bus & Occupational Lic	5,778,760	5,800,000	5,800,000	5,858,000	5,858,000	0	0	0	0
411204 Taxes-Cigarette Tax	2,948,418	2,813,250	2,813,250	2,900,000	2,900,000	0	0	0	0
411205 Taxes-Decal Tax	957	5,599	5,599	1,000	1,000	0	0	0	0
411207 Taxes-Licensing Fees-Current	1,668,587	1,636,800	1,636,800	1,636,800	1,636,800	0	0	0	0
411208 Taxes-Licensing Fees-Delinq	382,697	487,298	487,298	457,734	457,734	0	0	0	0
411209 Taxes-Lodging Tax	694,341	792,825	792,825	716,851	716,851	0	0	0	0
411210 Taxes-Recordation Tax	811,014	800,000	800,000	663,733	663,733	0	0	0	0
411211 Taxes-Restaurant Food Tax	6,616,261	6,300,000	6,300,000	7,029,436	7,029,436	0	0	0	0
411212 Taxes-Sales and Use Tax	6,935,550	6,450,000	6,450,000	7,057,447	7,057,447	0	0	0	0
411213 Taxes-Short Term Rental Tax	22,457	38,519	38,519	34,998	34,998	0	0	0	0
411215 Taxes-Licensing Fees-Del Over 5	2,135	0	0	4,075	4,075	0	0	0	0
411305 Taxes-Electricity Tax	3,978,526	4,200,000	4,200,000	3,608,681	3,608,681	0	0	0	0
411325 Taxes-Gas Tax	1,304,219	1,507,902	1,507,902	1,382,719	1,382,719	0	0	0	0
411330 Taxes-Water Tax	2,135,704	2,066,460	2,066,460	2,328,490	2,328,490	0	0	0	0
411340 Taxes-Telecommunication	8,488,113	9,500,000	9,500,000	8,467,367	8,467,367	0	0	0	0
Org Code 100-00-000-0000-000000-000	160,062,205	160,004,995	160,004,995	157,766,661	157,766,661	0	0	0	0
31 Taxes	160,062,205	160,004,995	160,004,995	157,766,661	157,766,661	0	0	0	0

32 Intergovernmental Revenue

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
32 Intergovernmental Revenue									
100-00-000-0000-000000-000 General Fund									
421110 St-Mobile Home Sales Tax	803	0	0	0	0	0	0	0	0
421115 St-Recordation Tax	163,665	407,750	407,750	294,185	294,185	0	0	0	0
421120 St-Rolling Stock Taxes	34,368	35,805	35,805	34,368	34,368	0	0	0	0
421125 St-Vehicle Rental Tax	198,085	127,875	127,875	367,075	367,075	0	0	0	0
421210 St-PPTRA Current	7,954,585	7,954,585	7,954,585	7,954,585	7,954,585	0	0	0	0
421215 St-PPTRA Delinquent	1,908,377	1,908,377	1,908,377	1,908,377	1,908,377	0	0	0	0
422100 St-Circuit Court Clerk	888,046	872,395	872,395	897,274	897,274	0	0	0	0
422105 St-City Registrar	77,095	41,873	41,873	40,932	40,932	0	0	0	0
422110 St-City Sheriff	5,706,741	5,770,041	5,770,041	5,942,019	5,942,019	0	0	0	0
422115 St-City Treasurer	262,483	267,089	267,089	290,025	290,025	0	0	0	0
422120 St-Commissioner of Revenue	225,857	248,124	248,124	257,932	257,932	0	0	0	0
422125 St-Commonwealth's Attorney	1,531,893	1,700,558	1,700,558	1,820,570	1,820,570	0	0	0	0
422135 St-DMV Select	69,369	51,150	51,150	69,124	69,124	0	0	0	0
422145 St-VA Sports Hall of Fame	0	0	0	500,000	500,000	0	0	0	0
423205 St-VDOT	10,377,153	9,811,600	9,811,600	11,083,972	11,083,972	0	0	0	0
423207 St-Library Funds-Books	152,786	214,830	214,830	152,577	152,577	0	0	0	0
423209 St-Correctional Fac Block Gr	770,741	946,275	946,275	1,230,817	1,230,817	0	0	0	0
423210 St-Law Enforcement	5,786,668	5,786,223	5,786,223	5,786,667	5,786,667	0	0	0	0
Org Code 100-00-000-0000-000000-000	36,108,714	36,144,550	36,144,550	38,630,499	38,630,499	0	0	0	0
32 Intergovernmental Revenue	36,108,714	36,144,550	36,144,550	38,630,499	38,630,499	0	0	0	0

33 Charges For Services

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
33 Charges For Services									
100-00-000-0000-000000-000 General Fund									
413030 Fees-Ambulance	1,789,800	1,377,851	1,377,851	2,260,000	2,260,000	0	0	0	0
413035 Fees-Animal Crematory	0	1,023	1,023	0	0	0	0	0	0
413045 Fees-Circuit Court Clerk	10,613	15,345	15,345	8,689	8,689	0	0	0	0
413050 Fees-City Sheriff	17,697	19,437	19,437	17,697	17,697	0	0	0	0
413055 Fees-Concession	13,716	14,322	14,322	17,680	17,680	0	0	0	0
413060 Fees-Courthouse Maintenance	66,426	56,265	56,265	56,815	56,815	0	0	0	0
413061 Fees-Courthouse Replacement	91,422	0	0	69,131	69,131	0	0	0	0
413070 Fees-Delinq EMS Billing Coll	140,106	0	0	50,000	50,000	0	0	0	0
413075 Fees-Delinq Library Fee Coll	0	14,322	14,322	0	0	0	0	0	0
413080 Fees-DNA Sample	618	1,023	1,023	825	825	0	0	0	0
413087 Fees-Engineering Inspection	0	1,023	1,023	0	0	0	0	0	0
413095 Fees-False Alarm	25,090	29,667	29,667	21,218	21,218	0	0	0	0
413100 Fees-Fire & EMS Attendance	4,925	15,345	15,345	0	0	0	0	0	0
413110 Fees-Fire Report	970	2,046	2,046	1,125	1,125	0	0	0	0
413130 Fees-Library Fines	35,957	59,000	59,000	31,800	31,800	0	0	0	0
413140 Fees-Museum Admission	1,102,536	900,000	900,000	1,031,006	1,031,006	0	0	0	0
413155 Fees-Police Attendance	0	204,600	204,600	0	0	0	0	0	0
413160 Fees-Police Record	35,909	30,690	30,690	44,091	44,091	0	0	0	0
413161 Fees-Bicycle Storage	75	0	0	0	0	0	0	0	0
413175 Fees-Recreation Activity	162,631	154,741	154,741	176,242	176,242	0	0	0	0
413190 Fees-Rental Inspection	56,500	60,000	60,000	55,103	55,103	0	0	0	0
413245 Fees-Street Closure Applic	110	1,023	1,023	0	0	0	0	0	0
413250 Fees-Swimming	1,846	0	0	0	0	0	0	0	0
413251 Fees-Splash Park	0	13,200	13,200	4,000	4,000	0	0	0	0
413252 Fees-Pokey Smokey 11	0	18,000	18,000	0	0	0	0	0	0
413263 Fees-Vacant Structure Reg	4,865	512	512	5,437	5,437	0	0	0	0
413295 Fees-Merchandise Commissions	1,871	5,000	5,000	1,261	1,261	0	0	0	0
413300 Fees-Inspections	41,473	40,000	40,000	37,162	37,162	0	0	0	0
413315 Fees- Plans and Specs	2,653	10,000	10,000	3,585	3,585	0	0	0	0
413320 Fees-PEG	92,054	25,575	25,575	98,295	98,295	0	0	0	0
413335 Erosion & Sediment Control	129,005	150,000	150,000	147,396	147,396	0	0	0	0
418101 Community Share-Incentive Fund	0	512	512	0	0	0	0	0	0
418203 Fees-Admin Fee State Inc Tax	930	1,330	1,330	810	810	0	0	0	0
418204 Fees-Admin Fee RE	354,904	419,430	419,430	402,138	402,138	0	0	0	0
418205 Fees-Admin Fee PP	890,558	997,425	997,425	932,505	932,505	0	0	0	0
418206 Fees-Admin Fee Parking	56,723	86,955	86,955	45,698	45,698	0	0	0	0
418207 Fees-Admin Fee EMS	12,950	12,000	12,000	19,304	19,304	0	0	0	0
418208 Fees-Admin Fees General Bills	120	512	512	0	0	0	0	0	0
418901 Cash Over/Under	17	0	0	0	0	0	0	0	0
418999 Miscellaneous Revenue	9,977,577	100,000	100,000	25,000	25,000	0	0	0	0
Org Code 100-00-000-0000-000000-000	15,122,649	4,838,174	4,838,174	5,564,013	5,564,013	0	0	0	0
33 Charges For Services	15,122,649	4,838,174	4,838,174	5,564,013	5,564,013	0	0	0	0

34 Revenue from Use of Money

100-00-000-0000-000000-000 General Fund									
Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
417100 Investment Income-Realized	9,922	10,230	10,230	16,631	16,631	0	0	0	0
Org Code 100-00-000-0000-000000-000	9,922	10,230	10,230	16,631	16,631	0	0	0	0
34 Revenue from Use of Money	9,922	10,230	10,230	16,631	16,631	0	0	0	0

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
35 Fines and Forfeitures									
100-00-000-0000-000000-000 General Fund									
415100 Fines-Circuit Court	12,128	11,253	11,253	16,717	16,717	0	0	0	0
415105 Fines-Conviction	190,277	143,220	143,220	155,855	155,855	0	0	0	0
415110 Fines-General District Court	648,169	600,000	600,000	914,678	914,678	0	0	0	0
415115 Fines-Juvenile Court	2,527	3,069	3,069	2,482	2,482	0	0	0	0
415120 Fines-Overweight Vehicles	0	1,023	1,023	0	0	0	0	0	0
Org Code 100-00-000-0000-000000-000	853,101	758,565	758,565	1,089,732	1,089,732	0	0	0	0
35 Fines and Forfeitures	853,101	758,565	758,565	1,089,732	1,089,732	0	0	0	0
36 Miscellaneous Revenue									
100-00-000-0000-000000-000 General Fund									
418301 Vending Machine Commissions	5,296	0	0	4,461	4,461	0	0	0	0
418703 Sale of Abandoned Property	2,842	5,115	5,115	1,686	1,686	0	0	0	0
418710 Video Visitation-Sheriff	0	0	0	1,500	1,500	0	0	0	0
418920 Unclaimed Real Property	132	51,150	51,150	68,704	68,704	0	0	0	0
Org Code 100-00-000-0000-000000-000	8,269	56,265	56,265	76,351	76,351	0	0	0	0
36 Miscellaneous Revenue	8,269	56,265	56,265	76,351	76,351	0	0	0	0
38 Other Financing Sources									
100-00-000-0000-000000-000 General Fund									
417112 Unrealized Gain or Loss	83,229	0	0	0	0	0	0	0	0
418902 Plan Use of Fund Balance	0	0	0	0	1,062,782	0	0	0	0
419222 Proc-COI	0	250,000	250,000	0	0	0	0	0	0
419250 Build America Bonds Subsidy	0	0	0	541,726	541,726	0	0	0	0
Org Code 100-00-000-0000-000000-000	83,229	250,000	250,000	541,726	1,604,508	0	0	0	0
38 Other Financing Sources	83,229	250,000	250,000	541,726	1,604,508	0	0	0	0
40 Recovered Costs									

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Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
40 Recovered Costs									
100-00-000-0000-000000-000 General Fund									
414100 RC-BHS	351,582	351,582	351,582	310,952	310,952	0	0	0	0
414105 RC-Garage	486,282	486,341	486,341	567,264	567,264	0	0	0	0
414110 RC-Golf Fund	85,166	85,165	85,165	106,047	106,047	0	0	0	0
414115 RC-Health Insurance Fund	11,276	11,276	11,276	3,352	3,352	0	0	0	0
414120 RC-I.T.	280,938	280,938	280,938	286,557	286,557	0	0	0	0
414125 RC-Law Library	1,640	1,640	1,640	3,659	3,659	0	0	0	0
414130 RC-Parking Authority	86,284	86,285	86,285	45,484	45,484	0	0	0	0
414135 RC-Public Utilities Fund	757,047	757,047	757,047	689,358	689,358	0	0	0	0
414140 RC-Risk Management Fund	23,252	23,251	23,251	4,849	4,849	0	0	0	0
414145 RC-Social Services Fund	243,901	476,630	476,630	513,774	513,774	0	0	0	0
414150 RC-Stormwater Mgmt Fund	76,534	76,533	76,533	56,678	56,678	0	0	0	0
414155 RC-Waste Mgmt Fund	198,298	198,297	198,297	181,638	181,638	0	0	0	0
414210 RC-Court Appointed Attorneys	887	1,330	1,330	1,357	1,357	0	0	0	0
414215 RC-DEA	41,456	0	0	55,982	55,982	0	0	0	0
414225 RC-Health Dept	72,309	58,311	58,311	59,477	59,477	0	0	0	0
414235 RC-Insurance Recoveries	3,364	0	0	0	0	0	0	0	0
414245 RC-Jail Social Security	9,000	12,677	12,677	9,180	9,180	0	0	0	0
414250 RC-Jail Weekend	4,794	0	0	0	0	0	0	0	0
414265 RC-Prisoner Upkeep Fees	31,713	0	0	32,347	32,347	0	0	0	0
414270 RC-Training Academy Fees	25,000	50,127	50,127	51,130	51,130	0	0	0	0
414275 RC-VDOT Salaried Deputies	0	20,460	20,460	0	0	0	0	0	0
414280 RC-School Board Salaries	50,000	51,150	51,150	0	0	0	0	0	0
414300 RC-Postage	351,211	426,819	426,819	335,653	335,653	0	0	0	0
414310 RC-Citywide Telephone Charges	109,303	250,000	250,000	111,489	111,489	0	0	0	0
414325 RC-Fire Watch/EMS	2,955	0	0	50,566	50,566	0	0	0	0
414330 RC-Fed Prisoner Transport	9,216	0	0	9,704	9,704	0	0	0	0
414335 RC-CITYWIDE CELL PHONE	67,874	174,000	174,000	69,231	69,231	0	0	0	0
414340 RC-ATF	1,524	0	0	0	0	0	0	0	0
414999 RC- Other Recovered Costs	325,479	204,600	204,600	107,100	107,100	0	0	0	0
Org Code 100-00-000-0000-000000-000	3,708,284	4,084,459	4,084,459	3,662,828	3,662,828	0	0	0	0
40 Recovered Costs	3,708,284	4,084,459	4,084,459	3,662,828	3,662,828	0	0	0	0

50 Licenses And Permits

Revenue Line Item Budget Report grouped by Fund, Account Major

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Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									

50 Licenses And Permits

100-00-000-0000-000000-000 General Fund

416100 Permits-Bicycle	376	1,023	1,023	335	335	0	0	0
416105 Permits-Building Plan Review	30,730	25,575	25,575	23,253	23,253	0	0	0
416110 Permits-Building Reinspection	7,035	6,854	6,854	6,826	6,826	0	0	0
416115 Permits-Building Structure	311,354	373,395	373,395	270,935	270,935	0	0	0
416120 Permits-Dog Impounding	1,440	3,069	3,069	1,026	1,026	0	0	0
416125 Permits-Dog Licenses	28,673	32,225	32,225	29,809	29,809	0	0	0
416130 Permits-Electrical	88,909	100,254	100,254	76,617	76,617	0	0	0
416135 Permits-Electrical Inspection	24,316	15,345	15,345	29,674	29,674	0	0	0
416140 Permits-Elevator Inspection	0	3,683	3,683	3,683	3,683	0	0	0
416150 Permits-Hauling & Permits	77,510	86,955	86,955	69,390	69,390	0	0	0
416155 Permits-License Transfer	2,465	2,455	2,455	2,593	2,593	0	0	0
416160 Permits-Mechanical	105,501	132,990	132,990	115,344	115,344	0	0	0
416165 Permits-Mechanical Inspection	1,360	3,376	3,376	1,935	1,935	0	0	0
416170 Permits-Penalties on Licenses	37,453	76,725	76,725	56,760	56,760	0	0	0
416175 Permits-Plumbing	52,236	66,495	66,495	46,792	46,792	0	0	0
416180 Permits-Plumbing Inspection	120	614	614	100	100	0	0	0
416185 Permits-Restricted Parking	3,608	3,785	3,785	3,774	3,774	0	0	0
416190 Permits-Right of Way	62,922	92,070	92,070	42,289	42,289	0	0	0
416195 Permits-Right of Way Driveway	4,160	10,230	10,230	10,754	10,754	0	0	0
416200 Permits-Signs	5,715	4,399	4,399	3,741	3,741	0	0	0
416205 Permits-Site Plan Review	3,930	11,969	11,969	7,027	7,027	0	0	0
416210 Permits-State Surcharge	-3,105	2,967	2,967	2,000	2,000	0	0	0
416215 Permits-Taxi Operators	1,645	1,841	1,841	2,433	2,433	0	0	0
416220 Permits-Yard Sale	3,775	3,990	3,990	2,944	2,944	0	0	0
416225 Permits-Zoning & Plat Fees	16,354	15,345	15,345	23,932	23,932	0	0	0
416230 Permits-Zoning Letters	505	742	742	631	631	0	0	0
416235 Permits-Miscellaneous	14,035	34,680	34,680	14,455	14,455	0	0	0
416240 Permits-PRHA	0	0	0	2,100	2,100	0	0	0
Org Code 100-00-000-0000-000000-000	883,022	1,113,051	1,113,051	851,152	851,152	0	0	0
50 Licenses And Permits	883,022	1,113,051	1,113,051	851,152	851,152	0	0	0

60 Use Of Property

100-00-000-0000-000000-000 General Fund

417801 Rental-Antenna Sites	76,017	86,955	86,955	112,827	112,827	0	0	0
417806 Rental-General Properties	1,620,876	1,778,938	1,778,938	1,634,813	1,634,813	0	0	0
417810 Rental-Recreation Facilities	29,373	38,874	38,874	23,396	23,396	0	0	0
Org Code 100-00-000-0000-000000-000	1,726,267	1,904,767	1,904,767	1,771,036	1,771,036	0	0	0
60 Use Of Property	1,726,267	1,904,767	1,904,767	1,771,036	1,771,036	0	0	0

80 Payment In Lieu Of Taxes

100-00-000-0000-000000-000 General Fund

418801 PILOT-PRHA	0	26,598	26,598	47,189	47,189	0	0	0
418802 PILOT-Public Utilities	1,020,000	1,043,460	1,043,460	1,067,460	1,067,460	0	0	0
418803 PILOT-Regional Jail	512,728	517,638	517,638	505,219	505,219	0	0	0
418805 Pilot-VPA	399,254	383,625	383,625	399,254	399,254	0	0	0
Org Code 100-00-000-0000-000000-000	1,931,982	1,971,321	1,971,321	2,019,122	2,019,122	0	0	0
80 Payment In Lieu Of Taxes	1,931,982	1,971,321	1,971,321	2,019,122	2,019,122	0	0	0

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City of Portsmouth

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Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
100 General Fund									
90 Operating Transfers In									
100-00-000-0000-000000-000 General Fund									
498900 Trans Fr EDA	125,000	125,000	125,000	125,000	125,000	0	0	0	0
498950 Trans Fr Schools Operating	297,195	200,000	200,000	3,400,000	200,000	0	0	0	0
499300 Trans Fr CIP	0	560,000	560,000	560,000	560,000	0	0	0	0
499400 Trans Fr BHS	338,000	338,000	338,000	338,000	338,000	0	0	0	0
499420 Trans Fr Stormwater Mgmt Fund	282,550	375,557	375,557	410,689	410,689	0	0	0	0
499700 Trans Fr Public Utility Oper	7,875,000	7,875,000	7,875,000	8,875,000	8,875,000	0	0	0	0
499750 Trans Fr Parking Auth Oper	0	196,125	196,125	0	0	0	0	0	0
499820 Trans Fr Risk Management Fund	410,000	0	0	0	0	0	0	0	0
Org Code 100-00-000-0000-000000-000	9,327,745	9,669,682	9,669,682	13,708,689	10,508,689	0	0	0	0
90 Operating Transfers In	9,327,745	9,669,682	9,669,682	13,708,689	10,508,689	0	0	0	0

91 Bond Proceeds

100-00-000-0000-000000-000 General Fund

419233 Bond Proceeds-2012 A	24,480,000	0	0	0	0	0	0	0
419236 Bond Premiums-Premium 2012 A	1,962,885	0	0	0	0	0	0	0
419238 Bond Proceeds-2012 B	6,970,000	0	0	0	0	0	0	0
Org Code 100-00-000-0000-000000-000	33,412,885	0						
91 Bond Proceeds	33,412,885	0						

99 Fund Balance

100-00-000-0000-000000-000 General Fund

390098 Budgetary Fund Balance	0	2,419,041	8,309,207	5,687,371	0	0	0	0
Org Code 100-00-000-0000-000000-000	0	2,419,041	8,309,207	5,687,371	0	0	0	0
99 Fund Balance	0	2,419,041	8,309,207	5,687,371	0	0	0	0
100 General Fund	263,238,272	223,225,100	229,115,266	231,385,811	223,561,222	0	0	0

300 Capital Improvements Fund

31 Taxes

300-00-000-0000-000000-000 Capital Improvements Fund

419010 Bond Proc Discount-2009A	0	0	0	0	0	1,177,470	0	0
419132 Bond Authorized Unissued (BAU 2012)	0	141,500	0	0	0	0	0	0
Org Code 300-00-000-0000-000000-000	0	141,500	0	0	0	1,177,470	0	0
31 Taxes	0	141,500	0	0	0	1,177,470	0	0

32 Intergovernmental Revenue

300-00-000-0000-000000-000 Capital Improvements Fund

423205 St-VDOT	0	0	0	0	10,000,000	0	0	0
431999 Fed-Other Direct	0	0	0	0	0	1,700,000	0	0
Org Code 300-00-000-0000-000000-000	0	0	0	0	10,000,000	1,700,000	0	0
32 Intergovernmental Revenue	0	0	0	0	10,000,000	1,700,000	0	0

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Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
300 Capital Improvements Fund									
33 Charges For Services									
300-00-000-0000-000000-000 Capital Improvements Fund									
413700 Ticket Sales		0	50,000	0	50,000	50,000	50,000	50,000	50,000
Org Code 300-00-000-0000-000000-000		0	50,000	0	50,000	50,000	50,000	50,000	50,000
33 Charges For Services		0	50,000	0	50,000	50,000	50,000	50,000	50,000
36 Miscellaneous Revenue									
300-00-000-0000-000000-000 Capital Improvements Fund									
418702 Sale of Property		0	2,336,000	0	0	0	0	0	0
Org Code 300-00-000-0000-000000-000		0	2,336,000	0	0	0	0	0	0
36 Miscellaneous Revenue		0	2,336,000	0	0	0	0	0	0
38 Other Financing Sources									
300-00-000-0000-000000-000 Capital Improvements Fund									
419124 Proc-Bonds 2006A		0	0	0	0	0	0	0	0
419133 Proc-Master Lease -2012		0	2,053,877	0	0	0	4,340,654	0	0
Org Code 300-00-000-0000-000000-000		0	2,053,877	0	0	0	4,340,654	0	0
38 Other Financing Sources		0	2,053,877	0	0	0	4,340,654	0	0
90 Operating Transfers In									
300-00-000-0000-000000-000 Capital Improvements Fund									
498950 Trans Fr Schools Operating		0	1,375,000	0	0	0	0	0	0
499100 Trans Fr General Fund		0	0	0	4,516,039	3,524,566	2,867,916	2,260,000	2,300,000
499420 Trans Fr Stormwater Mgmt Fund		0	4,209,659	0	5,375,495	6,393,738	7,358,007	8,355,771	8,355,771
Org Code 300-00-000-0000-000000-000		0	5,584,659	0	9,891,534	9,918,304	10,225,923	10,615,771	10,655,771
300-25-401-4020-000000-000 Engineering									
499101 Transfer from General Fund to Capital Reserve - Courts		0	0	0	0	0	0	0	0
Org Code 300-25-401-4020-000000-000		0	0	0	0	0	0	0	0
90 Operating Transfers In		0	5,584,659	0	9,891,534	9,918,304	10,225,923	10,615,771	10,655,771
91 Bond Proceeds									
300-00-000-0000-000000-000 Capital Improvements Fund									
999999 Future Bond Issuance		0	8,142,301	0	14,039,289	19,327,303	1,600,000	1,500,000	1,500,000
Org Code 300-00-000-0000-000000-000		0	8,142,301	0	14,039,289	19,327,303	1,600,000	1,500,000	1,500,000
91 Bond Proceeds		0	8,142,301	0	14,039,289	19,327,303	1,600,000	1,500,000	1,500,000
99 Fund Balance									
300-00-000-0000-000000-000 Capital Improvements Fund									
390098 Budgetary Fund Balance		0	0	0	560,000	560,000	1,070,000	0	0
Org Code 300-00-000-0000-000000-000		0	0	0	560,000	560,000	1,070,000	0	0
99 Fund Balance		0	0	0	560,000	560,000	1,070,000	0	0
300 Capital Improvements Fund		0	18,308,337	0	24,540,823	39,855,607	20,164,047	12,165,771	12,205,771

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Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
400 Behavioral Healthcare Svc Fund									
32 Intergovernmental Revenue									
400-00-000-0000-000000-000 Behavioral Healthcare Svc Fund									
423110 St-MH CSA Non-Mandated	93,590	0	93,590	0	0	0	0	0	0
423111 St-MH Discharge Assist Project	52,642	0	52,642	0	0	0	0	0	0
423112 St-MH Emergency Preparedness	0	45,838	46,713	0	0	0	0	0	0
423113 St-MH PACT	120,000	0	120,000	0	0	0	0	0	0
423114 St-MH Regional DAP	16,850	10,000	25,000	0	0	0	0	0	0
423115 St-MH State Children's Svcs	25,000	0	25,000	0	0	0	0	0	0
423116 St-MH State General Funds	2,251,474	0	2,248,474	0	0	0	0	0	0
423117 St-MH Medicaid Clinic	21,631	0	30,000	0	0	0	0	0	0
423118 St-MH Medicaid Medallion II	30,376	-10,000	45,000	0	0	0	0	0	0
423119 St-MH Medicaid SPO	632,451	100,000	750,000	100,000	100,000	0	0	0	0
423120 St-MH SED	0	22,712	22,712	0	0	0	0	0	0
423121 St-MH Children's Outpatient	0	0	11,463	0	0	0	0	0	0
423122 St-MH Law Reform	265,194	0	265,194	0	0	0	0	0	0
423123 St-MH Jail Diversion	91,042	50,000	93,704	0	0	0	0	0	0
423124 St-MH Adult Restoration Svcs	153,348	78,000	150,000	0	0	0	0	0	0
423125 St-MH Reinvestment	50,000	0	50,000	0	0	0	0	0	0
423129 St-MH Fees Other	250,063	100,000	250,000	0	0	0	0	0	0
423130 St-MR OBRA	8,500	-41	8,500	0	0	0	0	0	0
423131 St-MR General Funds	432,196	20,000	408,774	0	0	0	0	0	0
423132 St-MR Medicaid	1,656,921	-1,171,369	878,318	0	0	0	0	0	0
423149 St-MR Other	82,222	10,000	20,000	60,000	60,000	0	0	0	0
423150 St-SA Facility Diversion	0	0	42,597	0	0	0	0	0	0
423151 St-SA Region V Residential	61,486	0	61,486	0	0	0	0	0	0
423152 St-SA General Funds	1,105,074	42,597	1,105,074	0	0	0	0	0	0
423153 St-SA Fees-Counseling	25,409	-5,000	40,000	0	0	0	0	0	0
423154 St-SA Fees-Methadone	215,209	-50,000	400,000	0	0	0	0	0	0
423155 St-MH NGRI	3,000	-3,000	5,000	0	0	0	0	0	0
423156 St-MR Guardianship	0	0	7,500	0	0	0	0	0	0
423158 St-SA SARPOS	93,374	0	28,269	0	0	0	0	0	0
423159 St-SA HIV Aids	28,269	0	93,374	0	0	0	0	0	0
423160 SA MEDICAID SPO	5,676	6,500	6,500	6,500	6,500	0	0	0	0
423165 PART C MEDICAID	71,933	31,000	31,000	72,000	72,000	0	0	0	0
423170 St-Prevention-Client Fees	0	0	25,000	0	0	0	0	0	0
423203 St-Food and Nutrition	-78,850	5,000	45,000	0	0	0	0	0	0
423211 St-Transformation Funds	376,588	0	376,588	0	0	0	0	0	0
423212 St-MH-Pharmacy	134,504	134,504	134,504	134,504	134,504	0	0	0	0
423215 St-MR Start-Up Funds	0	6,000	6,000	6,000	6,000	0	0	0	0
423217 St DMAS VICAP Indep Clinical	156,996	500,000	500,000	160,000	160,000	0	0	0	0
423218 St SA Women	0	3,000	3,000	3,000	3,000	0	0	0	0
423219 St-Transitional Funding	0	0	0	75,000	75,000	0	0	0	0
423999 St-Other Categorical	0	-150,000	0	0	0	0	0	0	0
432110 Fed-MH FBG POMS	22,712	0	0	0	0	0	0	0	0
432111 Fed-MH FBG SMI	136,039	-4,246	136,039	0	0	0	0	0	0
432112 Fed-MH Path	50,716	-49,239	0	0	0	0	0	0	0
432151 Fed-SA FBG Alcohol/Drug Treat	649,058	-672	649,058	0	0	0	0	0	0
432152 Fed-SA FBG Co-Occurring	16,201	-23,176	16,801	0	0	0	0	0	0
432153 Fed-SA FBG Facil Div Alcohol	-83	0	9,670	0	0	0	0	0	0
432155 Fed-SA FBG Prevention	166,288	0	180,948	0	0	0	0	0	0
432156 Fed-SA FBG SARPOS	84,205	0	84,205	0	0	0	0	0	0
432157 Fed-SA FBG Women	143,367	0	143,367	0	0	0	0	0	0
432300 Fed-MR Early Intervention	133,942	136,000	396,000	0	0	0	0	0	0
Org Code 400-00-000-0000-000000-000	9,834,611	-165,592	10,122,064	617,004	617,004	0	0	0	0

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400 Behavioral Healthcare Svc Fund									
32 Intergovernmental Revenue									
400-30-501-5011-000000-000 Mental Health									
423110 St-MH CSA Non-Mandated	0	93,590	0	93,590	93,590	0	0	0	0
423111 St-MH Discharge Assist Project	0	52,642	0	52,642	52,642	0	0	0	0
423112 St-MH Emergency Preparedness	0	875	0	875	875	0	0	0	0
423113 St-MH PACT	0	120,000	0	120,000	120,000	0	0	0	0
423114 St-MH Regional DAP	0	15,000	0	70,000	70,000	0	0	0	0
423115 St-MH State Children's Svcs	0	25,000	0	25,000	25,000	0	0	0	0
423116 St-MH State General Funds	0	2,248,474	0	2,248,474	2,248,474	0	0	0	0
423117 St-MH Medicaid Clinic	0	30,000	0	40,000	40,000	0	0	0	0
423118 St-MH Medicaid Medallion II	0	55,000	0	55,000	55,000	0	0	0	0
423119 St-MH Medicaid SPO	0	650,000	0	650,000	650,000	0	0	0	0
423121 St-MH Children's Outpatient	0	11,463	0	11,463	11,463	0	0	0	0
423122 St-MH Law Reform	0	265,194	0	265,194	265,194	0	0	0	0
423123 St-MH Jail Diversion	0	43,704	0	87,400	87,400	0	0	0	0
423124 St-MH Adult Restoration Svcs	0	72,000	0	155,000	155,000	0	0	0	0
423125 St-MH Reinvestment	0	50,000	0	50,000	50,000	0	0	0	0
423129 St-MH Fees Other	0	150,000	0	250,000	250,000	0	0	0	0
423155 St-MH NGRI	0	8,000	0	8,000	8,000	0	0	0	0
423203 St-Food and Nutrition	0	40,000	0	85,000	85,000	0	0	0	0
423211 St-Transformation Funds	0	376,588	0	376,588	376,588	0	0	0	0
432111 Fed-MH FBG SMI	0	140,285	0	136,039	136,039	0	0	0	0
432112 Fed-MH Path	0	49,239	0	47,066	47,066	0	0	0	0
432152 Fed-SA FBG Co-Occurring	0	23,176	0	0	0	0	0	0	0
Org Code 400-30-501-5011-000000-000	0	4,520,230	0	4,827,331	4,827,331	0	0	0	0
400-30-501-5012-000000-000 Mental Retardation									
423130 St-MR OBRA	0	8,541	0	8,440	8,440	0	0	0	0
423131 St-MR General Funds	0	388,774	0	408,774	408,774	0	0	0	0
423132 St-MR Medicaid	0	2,049,687	0	1,859,395	1,859,395	0	0	0	0
423149 St-MR Other	0	10,000	0	90,000	90,000	0	0	0	0
423156 St-MR Guardianship	0	7,500	0	7,500	7,500	0	0	0	0
432300 Fed-MR Early Intervention	0	260,000	0	197,448	197,448	0	0	0	0
Org Code 400-30-501-5012-000000-000	0	2,724,502	0	2,571,557	2,571,557	0	0	0	0
400-30-501-5013-000000-000 Substance Abuse									
423150 St-SA Facility Diversion	0	42,597	0	0	0	0	0	0	0
423151 St-SA Region V Residential	0	61,486	0	61,486	61,486	0	0	0	0
423152 St-SA General Funds	0	1,062,477	0	1,105,074	1,105,074	0	0	0	0
423153 St-SA Fees-Counseling	0	45,000	0	30,000	30,000	0	0	0	0
423154 St-SA Fees-Methadone	0	450,000	0	250,000	250,000	0	0	0	0
423158 St-SA SARPOS	0	28,269	0	28,269	28,269	0	0	0	0
423159 St-SA HIV Aids	0	93,374	0	93,374	93,374	0	0	0	0
423175 ST SA CLINIC	1,049	0	0	0	0	0	0	0	0
423999 St-Other Categorical	0	150,000	0	150,000	150,000	0	0	0	0
432151 Fed-SA FBG Alcohol/Drug Treat	0	649,730	0	649,730	649,730	0	0	0	0
432152 Fed-SA FBG Co-Occurring	0	16,801	0	16,801	16,801	0	0	0	0
432153 Fed-SA FBG Facil Div Alcohol	0	9,670	0	9,670	9,670	0	0	0	0
432155 Fed-SA FBG Prevention	0	166,288	0	166,288	166,288	0	0	0	0
432156 Fed-SA FBG SARPOS	0	84,205	0	84,205	84,205	0	0	0	0
432157 Fed-SA FBG Women	0	143,367	0	143,367	143,367	0	0	0	0
Org Code 400-30-501-5013-000000-000	1,049	3,003,264	0	2,788,264	2,788,264	0	0	0	0

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
400 Behavioral Healthcare Svc Fund									
32 Intergovernmental Revenue									
400-30-501-5014-000000-000 Prevention									
423170 St-Prevention-Client Fees		0	25,000	0	25,000	25,000	0	0	0
Org Code 400-30-501-5014-000000-000		0	25,000	0	25,000	25,000	0	0	0
32 Intergovernmental Revenue		9,835,660	10,107,404	10,122,064	10,829,156	10,829,156	0	0	0
33 Charges For Services									
400-00-000-0000-000000-000 Behavioral Healthcare Svc Fund									
413800 Svcs-MH Local Other		3,557	3,000	3,000	0	0	0	0	0
413840 Svcs-SA Local Other		24,811	0	0	40,000	40,000	0	0	0
418999 Miscellaneous Revenue		3,917	0	250,000	0	0	0	0	0
Org Code 400-00-000-0000-000000-000		32,285	3,000	253,000	40,000	40,000	0	0	0
400-30-501-5010-000000-000 Administration									
418999 Miscellaneous Revenue		0	250,000	0	250,000	250,000	0	0	0
Org Code 400-30-501-5010-000000-000		0	250,000	0	250,000	250,000	0	0	0
400-30-501-5011-000000-000 Mental Health									
413800 Svcs-MH Local Other		0	0	0	5,000	5,000	0	0	0
Org Code 400-30-501-5011-000000-000		0	0	0	5,000	5,000	0	0	0
33 Charges For Services		32,285	253,000	253,000	295,000	295,000	0	0	0
34 Revenue from Use of Money									
400-00-000-0000-000000-000 Behavioral Healthcare Svc Fund									
417100 Investment Income-Realized		439	0	0	0	0	0	0	0
Org Code 400-00-000-0000-000000-000		439	0	0	0	0	0	0	0
34 Revenue from Use of Money		439	0	0	0	0	0	0	0
90 Operating Transfers In									
400-00-000-0000-000000-000 Behavioral Healthcare Svc Fund									
499100 Trans Fr General Fund		365,988	360,991	595,734	0	0	0	0	0
Org Code 400-00-000-0000-000000-000		365,988	360,991	595,734	0	0	0	0	0
400-30-501-5011-000000-000 Mental Health									
499100 Trans Fr General Fund		0	153,688	0	462,088	462,088	0	0	0
Org Code 400-30-501-5011-000000-000		0	153,688	0	462,088	462,088	0	0	0
400-30-501-5012-000000-000 Mental Retardation									
499100 Trans Fr General Fund		0	23,549	0	75,380	75,380	0	0	0
Org Code 400-30-501-5012-000000-000		0	23,549	0	75,380	75,380	0	0	0
400-30-501-5013-000000-000 Substance Abuse									
499100 Trans Fr General Fund		0	57,506	0	154,945	154,945	0	0	0
Org Code 400-30-501-5013-000000-000		0	57,506	0	154,945	154,945	0	0	0
90 Operating Transfers In		365,988	595,734	595,734	692,413	692,413	0	0	0
400 Behavioral Healthcare Svc Fund		10,234,372	10,956,138	10,970,798	11,816,569	11,816,569	0	0	0
405 Public Law Library Fund									

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
405 Public Law Library Fund									
33 Charges For Services									
405-00-000-0000-000000-000 Public Law Library Fund									
413130 Fees-Library Fines		31,734	31,026	31,026	31,026	31,026	0	0	0
Org Code 405-00-000-0000-000000-000		31,734	31,026	31,026	31,026	31,026	0	0	0
33 Charges For Services		31,734	31,026	31,026	31,026	31,026	0	0	0
405 Public Law Library Fund		31,734	31,026	31,026	31,026	31,026	0	0	0

410 Social Services Fund

32 Intergovernmental Revenue

410-00-000-0000-000000-000 Social Services Fund

423204 St-Public Assistance Grants	15,458,510	19,669,673	19,669,673	18,659,742	18,659,742	0	0	0
423999 St-Other Categorical	36,975	36,975	36,975	36,975	36,975	0	0	0
431120 Fed-FEMA	9,831	25,000	25,000	25,000	25,000	0	0	0
Org Code 410-00-000-0000-000000-000	15,505,316	19,731,648	19,731,648	18,721,717	18,721,717	0	0	0
32 Intergovernmental Revenue	15,505,316	19,731,648	19,731,648	18,721,717	18,721,717	0	0	0

33 Charges For Services

410-00-000-0000-000000-000 Social Services Fund

418999 Miscellaneous Revenue	14,803	196,981	196,981	196,981	196,981	0	0	0
Org Code 410-00-000-0000-000000-000	14,803	196,981	196,981	196,981	196,981	0	0	0
33 Charges For Services	14,803	196,981	196,981	196,981	196,981	0	0	0

36 Miscellaneous Revenue

410-00-000-0000-000000-000 Social Services Fund

418930 C.A.R.E.S. from CSA	72,737	250,000	250,000	250,000	250,000	0	0	0
Org Code 410-00-000-0000-000000-000	72,737	250,000	250,000	250,000	250,000	0	0	0
36 Miscellaneous Revenue	72,737	250,000	250,000	250,000	250,000	0	0	0

40 Recovered Costs

410-00-000-0000-000000-000 Social Services Fund

414999 RC- Other Recovered Costs	71,421	85,000	85,000	85,000	85,000	0	0	0
Org Code 410-00-000-0000-000000-000	71,421	85,000	85,000	85,000	85,000	0	0	0
40 Recovered Costs	71,421	85,000	85,000	85,000	85,000	0	0	0

90 Operating Transfers In

410-00-000-0000-000000-000 Social Services Fund

499100 Trans Fr General Fund	5,042,639	4,772,167	4,772,167	4,772,167	4,772,167	0	0	0
Org Code 410-00-000-0000-000000-000	5,042,639	4,772,167	4,772,167	4,772,167	4,772,167	0	0	0
90 Operating Transfers In	5,042,639	4,772,167	4,772,167	4,772,167	4,772,167	0	0	0
410 Social Services Fund	20,706,916	25,035,796	25,035,796	24,025,865	24,025,865	0	0	0

415 Community Services Fund

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
415 Community Services Fund									
32 Intergovernmental Revenue									
415-00-000-0000-000000-000 Community Services Fund									
423999 St-Other Categorical		2,472,835	4,902,374	4,902,374	3,772,950	0	0	0	0
Org Code 415-00-000-0000-000000-000		2,472,835	4,902,374	4,902,374	3,772,950	0	0	0	0
32 Intergovernmental Revenue		2,472,835	4,902,374	4,902,374	3,772,950	0	0	0	0

90 Operating Transfers In

415-00-000-0000-000000-000 Community Services Fund

499100 Trans Fr General Fund		911,667	2,764,093	2,764,093	1,529,079	0	0	0	0
Org Code 415-00-000-0000-000000-000		911,667	2,764,093	2,764,093	1,529,079	0	0	0	0
90 Operating Transfers In		911,667	2,764,093	2,764,093	1,529,079	0	0	0	0
415 Community Services Fund		3,384,502	7,666,467	7,666,467	5,302,029	0	0	0	0

420 Stormwater Management Fund

33 Charges For Services

420-00-000-0000-000000-000 Stormwater Management Fund

413235 Fees-Stormwater		6,623,560	7,511,148	7,511,148	7,511,148	6,483,263	0	0	0
418704 Sale of Equipment		17,677	0	0	0	0	0	0	0
418999 Miscellaneous Revenue		884	0	0	0	0	0	0	0
Org Code 420-00-000-0000-000000-000		6,642,121	7,511,148	7,511,148	7,511,148	6,483,263	0	0	0
33 Charges For Services		6,642,121	7,511,148	7,511,148	7,511,148	6,483,263	0	0	0

34 Revenue from Use of Money

420-00-000-0000-000000-000 Stormwater Management Fund

417100 Investment Income-Realized		827	0	0	0	0	0	0	0
Org Code 420-00-000-0000-000000-000		827	0						
34 Revenue from Use of Money		827	0						

99 Fund Balance

420-00-000-0000-000000-000 Stormwater Management Fund

390098 Budgetary Fund Balance		0	0	0	1,000,000	1,000,000	0	0	0
Org Code 420-00-000-0000-000000-000		0	0	0	1,000,000	1,000,000	0	0	0
99 Fund Balance		0	0	0	1,000,000	1,000,000	0	0	0
420 Stormwater Management Fund		6,642,948	7,511,148	7,511,148	8,511,148	7,483,263	0	0	0

435 Willett Hall Fund

33 Charges For Services

435-00-000-0000-000000-000 Willett Hall Fund

413055 Fees-Concession		15,765	30,000	30,000	20,000	20,000	0	0	0
418999 Miscellaneous Revenue		0	1,866	1,866	1,866	1,866	0	0	0
Org Code 435-00-000-0000-000000-000		15,765	31,866	31,866	21,866	21,866	0	0	0

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
435 Willett Hall Fund									
	33 Charges For Services	15,765	31,866	31,866	21,866	21,866	0	0	0

34 Revenue from Use of Money

435-00-000-0000-000000-000 Willett Hall Fund

417100 Investment Income-Realized	72	0	0	0	0	0	0	0
Org Code 435-00-000-0000-000000-000	72	0						
34 Revenue from Use of Money	72	0						

40 Recovered Costs

435-00-000-0000-000000-000 Willett Hall Fund

414999 RC- Other Recovered Costs	107,747	250,000	250,000	125,000	125,000	0	0	0
Org Code 435-00-000-0000-000000-000	107,747	250,000	250,000	125,000	125,000	0	0	0
40 Recovered Costs	107,747	250,000	250,000	125,000	125,000	0	0	0

60 Use Of Property

435-00-000-0000-000000-000 Willett Hall Fund

417809 Rental-Other	63,596	105,000	105,000	70,000	70,000	0	0	0
Org Code 435-00-000-0000-000000-000	63,596	105,000	105,000	70,000	70,000	0	0	0
60 Use Of Property	63,596	105,000	105,000	70,000	70,000	0	0	0

90 Operating Transfers In

435-00-000-0000-000000-000 Willett Hall Fund

499100 Trans Fr General Fund	2,683	0	0	92,812	92,812	0	0	0
Org Code 435-00-000-0000-000000-000	2,683	0	0	92,812	92,812	0	0	0
90 Operating Transfers In	2,683	0	0	92,812	92,812	0	0	0
435 Willett Hall Fund	189,863	386,866	386,866	309,678	309,678	0	0	0

440 Recreation Fund

33 Charges For Services

440-00-000-0000-000000-000 Recreation Fund

413185 Fees-Registr-Before & After	625,384	600,000	600,000	640,437	640,437	0	0	0
Org Code 440-00-000-0000-000000-000	625,384	600,000	600,000	640,437	640,437	0	0	0
33 Charges For Services	625,384	600,000	600,000	640,437	640,437	0	0	0

34 Revenue from Use of Money

440-00-000-0000-000000-000 Recreation Fund

417100 Investment Income-Realized	41	0	0	0	0	0	0	0
Org Code 440-00-000-0000-000000-000	41	0	0	0	0	0	0	0
34 Revenue from Use of Money	41	0	0	0	0	0	0	0
440 Recreation Fund	625,425	600,000	600,000	640,437	640,437	0	0	0

500 Cemetery Fund

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
500 Cemetery Fund									
33 Charges For Services									
500-00-000-0000-000000-000 Cemetery Fund									
413040 Fees-Burial		0	50,000	50,000	50,000	50,000	0	0	0
Org Code 500-00-000-0000-000000-000		0	50,000	50,000	50,000	50,000	0	0	0
33 Charges For Services		0	50,000	50,000	50,000	50,000	0	0	0

34 Revenue from Use of Money

500-00-000-0000-000000-000 Cemetery Fund									
417100 Investment Income-Realized		0	50,000	50,000	50,000	50,000	0	0	0
Org Code 500-00-000-0000-000000-000		0	50,000	50,000	50,000	50,000	0	0	0
34 Revenue from Use of Money		0	50,000	50,000	50,000	50,000	0	0	0
500 Cemetery Fund		0	100,000	100,000	100,000	100,000	0	0	0

620 Other Post-Employment Benefits

90 Operating Transfers In

620-00-000-0000-000000-000 Other Post-Employment Benefits									
499830 Trans Fr Health Insurance Fund		0	0	0	0	0	0	0	0
Org Code 620-00-000-0000-000000-000		0	0	0	0	0	0	0	0
90 Operating Transfers In		0							
620 Other Post-Employment Benefits		0							

630 New Port Community Development Authority

33 Charges For Services

630-00-000-0000-000000-000 New Port Community Development Authority									
413330 Fees-Special Assessments		1,022,550	1,022,642	1,022,642	1,019,903	1,019,903	0	0	0
Org Code 630-00-000-0000-000000-000		1,022,550	1,022,642	1,022,642	1,019,903	1,019,903	0	0	0
33 Charges For Services		1,022,550	1,022,642	1,022,642	1,019,903	1,019,903	0	0	0
New Port Community Development Authority		1,022,550	1,022,642	1,022,642	1,019,903	1,019,903	0	0	0

700 Public Utility Fund

33 Charges For Services

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
700 Public Utility Fund									
33 Charges For Services									
700-00-000-0000-000000-000 Public Utility Fund									
413105 Fees-Fire Hydrant	324,414	299,040	299,040	310,000	310,000	0	0	0	0
413115 Fees-Fishing Concession	1,500	2,000	2,000	1,000	1,000	0	0	0	0
413145 Fees-On and Off Charges	345,190	400,000	400,000	375,000	375,000	0	0	0	0
413210 Fees-Service Lines	176,591	120,000	120,000	100,000	100,000	0	0	0	0
413215 Fees-Sewer Connection	29,374	60,000	60,000	60,000	60,000	0	0	0	0
413220 Fees-Sewer Customers	8,651,355	9,511,329	9,511,329	9,511,329	9,511,329	0	0	0	0
413225 Fees-Sewer Lateral & Plugging	1,175	2,000	2,000	2,000	2,000	0	0	0	0
413275 Fees-Water Sales Chesap Direct	281,489	292,938	292,938	292,938	292,938	0	0	0	0
413276 Fees-Water Sales Chesap Bulk	9,316,318	9,906,121	9,906,121	9,906,121	9,906,121	0	0	0	0
413280 Fees-Water Sales Suffolk	3,902,808	4,055,064	4,055,064	4,055,064	4,055,064	0	0	0	0
413285 Fees-Water Sales Portsmouth	16,254,780	17,839,269	17,839,269	17,054,342	17,054,342	0	0	0	0
418201 Late Charges	257,772	190,000	190,000	225,000	225,000	0	0	0	0
418704 Sale of Equipment	1,900	0	0	0	0	0	0	0	0
418709 Sale of Materials	7,968	6,000	6,000	6,000	6,000	0	0	0	0
418901 Cash Over/Under	-461	0	0	0	0	0	0	0	0
418999 Miscellaneous Revenue	31,321	95,000	95,000	95,000	95,000	0	0	0	0
Org Code 700-00-000-0000-000000-000	39,583,494	42,778,761	42,778,761	41,993,794	41,993,794	0	0	0	0
33 Charges For Services	39,583,494	42,778,761	42,778,761	41,993,794	41,993,794	0	0	0	0

34 Revenue from Use of Money

700-00-000-0000-000000-000 Public Utility Fund							
417100 Investment Income-Realized	6,320	0	0	0	0	0	0
Org Code 700-00-000-0000-000000-000	6,320	0	0	0	0	0	0
34 Revenue from Use of Money	6,320	0	0	0	0	0	0

38 Other Financing Sources

700-00-000-0000-000000-000 Public Utility Fund							
419115 Proc-Bonds 2001	1	0	0	0	0	0	0
419121 Proc-Bonds 2005A	433	0	0	0	0	0	0
419124 Proc-Bonds 2006A	9,051	0	0	0	0	0	0
419220 Invest Income-2010B	37,008	0	0	0	0	0	0
419250 Build America Bonds Subsidy	0	0	0	477,050	477,050	0	0
Org Code 700-00-000-0000-000000-000	46,492	0	0	477,050	477,050	0	0
38 Other Financing Sources	46,492	0	0	477,050	477,050	0	0

40 Recovered Costs

700-00-000-0000-000000-000 Public Utility Fund							
414205 RC-Construction Project	3,006	15,000	15,000	3,000	3,000	0	0
414235 RC-Insurance Recoveries	5,195	0	0	0	0	0	0
414240 RC-Inventory Utilization	6,861	25,000	25,000	15,000	15,000	0	0
414285 RC-Suffolk Taxes Paid	14,786	8,700	8,700	15,000	15,000	0	0
414290 RC-Taxes Paid	56,565	120,000	120,000	128,000	128,000	0	0
Org Code 700-00-000-0000-000000-000	86,413	168,700	168,700	161,000	161,000	0	0
40 Recovered Costs	86,413	168,700	168,700	161,000	161,000	0	0

50 Licenses And Permits

Revenue Line Item Budget Report grouped by Fund, Account Major

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Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
700 Public Utility Fund									
50 Licenses And Permits									
700-00-000-0000-000000-000 Public Utility Fund									
416145 Permits-Fishing		8,994	7,000	7,000	7,000	7,000	0	0	0
Org Code 700-00-000-0000-000000-000		8,994	7,000	7,000	7,000	7,000	0	0	0
50 Licenses And Permits		8,994	7,000	7,000	7,000	7,000	0	0	0

60 Use Of Property

700-00-000-0000-000000-000 Public Utility Fund									
417802 Rental-Boat		2,250	1,000	1,000	1,000	1,000	0	0	0
417804 Rental-Elevated Water Tanks		47,955	42,192	42,192	42,192	42,192	0	0	0
417805 Rental-Equipment		1,853	15,000	15,000	15,000	15,000	0	0	0
Org Code 700-00-000-0000-000000-000		52,058	58,192	58,192	58,192	58,192	0	0	0
60 Use Of Property		52,058	58,192	58,192	58,192	58,192	0	0	0

91 Bond Proceeds

700-00-000-0000-000000-000 Public Utility Fund									
419237 SNAP Income-2012 COI		341	0	0	0	0	0	0	0
Org Code 700-00-000-0000-000000-000		341	0	0	0	0	0	0	0
91 Bond Proceeds		341	0						

99 Fund Balance

700-00-000-0000-000000-000 Public Utility Fund									
390098 Budgetary Fund Balance		0	2,013,075	2,013,075	1,000,000	1,000,000	0	0	0
Org Code 700-00-000-0000-000000-000		0	2,013,075	2,013,075	1,000,000	1,000,000	0	0	0
99 Fund Balance		0	2,013,075	2,013,075	1,000,000	1,000,000	0	0	0
700 Public Utility Fund		39,784,111	45,025,728	45,025,728	43,697,036	43,697,036	0	0	0

710 Public Utility CIP

31 Taxes

710-00-000-0000-000000-000 Public Utility CIP									
419132 Bond Authorized Unissued (BAU 2012)		0	2,000,000	0	900,000	0	0	0	0
Org Code 710-00-000-0000-000000-000		0	2,000,000	0	900,000	0	0	0	0
31 Taxes		0	2,000,000	0	900,000	0	0	0	0

38 Other Financing Sources

710-00-000-0000-000000-000 Public Utility CIP									
419121 Proc-Bonds 2005A		0	0	0	0	0	0	0	0
Org Code 710-00-000-0000-000000-000		0	0	0	0	0	0	0	0
38 Other Financing Sources		0							

90 Operating Transfers In

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
710 Public Utility CIP									
90 Operating Transfers In									
710-00-000-0000-000000-000 Public Utility CIP									
499700 Trans Fr Public Utility Oper		0	5,000,000	0	2,883,816	0	0	0	0
Org Code 710-00-000-0000-000000-000		0	5,000,000	0	2,883,816	0	0	0	0
90 Operating Transfers In		0	5,000,000	0	2,883,816	0	0	0	0
91 Bond Proceeds									
710-00-000-0000-000000-000 Public Utility CIP									
999999 Future Bond Issuance		0	13,200,000	0	30,473,284	32,057,100	43,657,100	28,064,350	15,272,600
Org Code 710-00-000-0000-000000-000		0	13,200,000	0	30,473,284	32,057,100	43,657,100	28,064,350	15,272,600
91 Bond Proceeds		0	13,200,000	0	30,473,284	32,057,100	43,657,100	28,064,350	15,272,600
710 Public Utility CIP		0	20,200,000	0	34,257,100	32,057,100	43,657,100	28,064,350	15,272,600
720 Golf Fund									
33 Charges For Services									
720-00-000-0000-000000-000 Golf Fund									
413055 Fees-Concession		45,000	45,000	45,000	45,000	45,000	0	0	0
413085 Fees-Driving Range		65,138	68,561	68,561	65,206	65,206	0	0	0
413120 Fees-Golf		837,046	925,873	925,873	846,000	846,000	0	0	0
413170 Fees-Putting Course		1,823	2,816	2,816	2,000	2,000	0	0	0
413900 Contributions		150,329	0	0	0	0	0	0	0
Org Code 720-00-000-0000-000000-000		1,099,335	1,042,250	1,042,250	958,206	958,206	0	0	0
33 Charges For Services		1,099,335	1,042,250	1,042,250	958,206	958,206	0	0	0
40 Recovered Costs									
720-00-000-0000-000000-000 Golf Fund									
414999 RC- Other Recovered Costs		2,405	0	0	0	0	0	0	0
Org Code 720-00-000-0000-000000-000		2,405	0	0	0	0	0	0	0
40 Recovered Costs		2,405	0	0	0	0	0	0	0
60 Use Of Property									
720-00-000-0000-000000-000 Golf Fund									
417803 Rental-Cart		306,703	311,842	311,842	294,050	294,050	0	0	0
417812 Rental-Suffolk Golf Course		100,000	100,000	100,000	100,000	100,000	0	0	0
Org Code 720-00-000-0000-000000-000		406,703	411,842	411,842	394,050	394,050	0	0	0
60 Use Of Property		406,703	411,842	411,842	394,050	394,050	0	0	0
90 Operating Transfers In									
720-00-000-0000-000000-000 Golf Fund									
499100 Trans Fr General Fund		611,460	1,116,739	1,116,739	1,271,332	1,116,739	0	0	0
Org Code 720-00-000-0000-000000-000		611,460	1,116,739	1,116,739	1,271,332	1,116,739	0	0	0
90 Operating Transfers In		611,460	1,116,739	1,116,739	1,271,332	1,116,739	0	0	0
720 Golf Fund		2,119,903	2,570,831	2,570,831	2,623,588	2,468,995	0	0	0

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
740 Waste Management Fund									
32 Intergovernmental Revenue									
740-00-000-0000-000000-000 Waste Management Fund									
423205 St-VDOT		680,000	280,000	280,000	0	0	0	0	0
Org Code 740-00-000-0000-000000-000		680,000	280,000	280,000	0	0	0	0	0
32 Intergovernmental Revenue		680,000	280,000	280,000	0	0	0	0	0

33 Charges For Services

740-00-000-0000-000000-000 Waste Management Fund

413180 Fees-Refuse	12,799,822	11,890,742	11,890,742	12,000,000	12,000,000	0	0	0
418708 Sale of Trash Cans	0	11,250	11,250	0	0	0	0	0
418925 Gain(Loss) Disposal of Assets	-43,168	0	0	0	0	0	0	0
418999 Miscellaneous Revenue	1,438	4,800	4,800	4,800	4,800	0	0	0
Org Code 740-00-000-0000-000000-000	12,758,092	11,906,792	11,906,792	12,004,800	12,004,800	0	0	0
33 Charges For Services	12,758,092	11,906,792	11,906,792	12,004,800	12,004,800	0	0	0

34 Revenue from Use of Money

740-00-000-0000-000000-000 Waste Management Fund

417100 Investment Income-Realized	1,321	0	0	0	0	0	0	0
Org Code 740-00-000-0000-000000-000	1,321	0						
34 Revenue from Use of Money	1,321	0						

90 Operating Transfers In

740-00-000-0000-000000-000 Waste Management Fund

499100 Trans Fr General Fund	0	0	0	280,000	280,000	0	0	0
499420 Trans Fr Stormwater Mgmt Fund	0	400,000	400,000	0	0	0	0	0
Org Code 740-00-000-0000-000000-000	0	400,000	400,000	280,000	280,000	0	0	0
90 Operating Transfers In	0	400,000	400,000	280,000	280,000	0	0	0
740 Waste Management Fund	13,439,413	12,586,792	12,586,792	12,284,800	12,284,800	0	0	0

750 Portsmouth Parking Authority

33 Charges For Services

750-00-000-0000-000000-000 Portsmouth Parking Authority

413065 Fees-Daily Receipts and Meters	342,491	351,110	351,110	312,850	312,850	0	0	0
413090 Fees-Event Parking	44,101	56,415	56,415	55,226	55,226	0	0	0
418704 Sale of Equipment	3,450	0	0	0	0	0	0	0
418999 Miscellaneous Revenue	518	800	800	800	800	0	0	0
Org Code 750-00-000-0000-000000-000	390,560	408,325	408,325	368,876	368,876	0	0	0
33 Charges For Services	390,560	408,325	408,325	368,876	368,876	0	0	0

34 Revenue from Use of Money

750-00-000-0000-000000-000 Portsmouth Parking Authority

417100 Investment Income-Realized	0	1,650	1,650	1,650	1,650	0	0	0
Org Code 750-00-000-0000-000000-000	0	1,650	1,650	1,650	1,650	0	0	0

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
750 Portsmouth Parking Authority									
34 Revenue from Use of Money		0	1,650	1,650	1,650	1,650	0	0	0
35 Fines and Forfeitures									
750-00-000-0000-000000-000 Portsmouth Parking Authority									
415125 Fines-Parking Violations		261,279	259,896	259,896	232,133	232,133	0	0	0
Org Code 750-00-000-0000-000000-000		261,279	259,896	259,896	232,133	232,133	0	0	0
35 Fines and Forfeitures		261,279	259,896	259,896	232,133	232,133	0	0	0
60 Use Of Property									
750-00-000-0000-000000-000 Portsmouth Parking Authority									
417808 Rental-Monthly		724,679	754,620	754,620	818,420	818,420	0	0	0
417899 Use of Property-Other		600	550	550	550	550	0	0	0
Org Code 750-00-000-0000-000000-000		725,279	755,170	755,170	818,970	818,970	0	0	0
60 Use Of Property		725,279	755,170	755,170	818,970	818,970	0	0	0
90 Operating Transfers In									
750-00-000-0000-000000-000 Portsmouth Parking Authority									
499100 Trans Fr General Fund		124,238	261,475	261,475	64,397	64,397	0	0	0
Org Code 750-00-000-0000-000000-000		124,238	261,475	261,475	64,397	64,397	0	0	0
90 Operating Transfers In		124,238	261,475	261,475	64,397	64,397	0	0	0
750 Portsmouth Parking Authority		1,501,356	1,686,516	1,686,516	1,486,026	1,486,026	0	0	0
800 City Garage Fund									
33 Charges For Services									
800-00-000-0000-000000-000 City Garage Fund									
413135 Fees-Motor Pool		20,853	14,000	14,000	14,000	14,000	0	0	0
413265 Fees-Vehicle Impound		191,308	220,000	220,000	220,000	220,000	0	0	0
413310 Fees-City Garage		8,283,528	8,040,499	8,040,499	8,040,499	8,040,499	0	0	0
418704 Sale of Equipment		174,908	0	0	0	0	0	0	0
418925 Gain(Loss) Disposal of Assets		-107,360	0	0	0	0	0	0	0
418999 Miscellaneous Revenue		1,426	0	0	0	0	0	0	0
Org Code 800-00-000-0000-000000-000		8,564,663	8,274,499	8,274,499	8,274,499	8,274,499	0	0	0
33 Charges For Services		8,564,663	8,274,499	8,274,499	8,274,499	8,274,499	0	0	0
34 Revenue from Use of Money									
800-00-000-0000-000000-000 City Garage Fund									
417100 Investment Income-Realized		489	0	0	0	0	0	0	0
Org Code 800-00-000-0000-000000-000		489	0	0	0	0	0	0	0
34 Revenue from Use of Money		489	0	0	0	0	0	0	0
36 Miscellaneous Revenue									
800-00-000-0000-000000-000 City Garage Fund									
419240 Invest Inc-BAPCC Sch 4		457	0	0	0	0	0	0	0
Org Code 800-00-000-0000-000000-000		457	0	0	0	0	0	0	0

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
800 City Garage Fund									
36 Miscellaneous Revenue		457	0	0	0	0	0	0	0
90 Operating Transfers In									
800-00-000-0000-000000-000 City Garage Fund									
499420 Trans Fr Stormwater Mgmt Fund		0	0	0	44,000	44,000	0	0	0
Org Code 800-00-000-0000-000000-000		0	0	0	44,000	44,000	0	0	0
90 Operating Transfers In		0	0	0	44,000	44,000	0	0	0
99 Fund Balance									
800-00-000-0000-000000-000 City Garage Fund									
390098 Budgetary Fund Balance		0	485,806	485,806	1,614,249	1,614,249	0	0	0
Org Code 800-00-000-0000-000000-000		0	485,806	485,806	1,614,249	1,614,249	0	0	0
99 Fund Balance		0	485,806	485,806	1,614,249	1,614,249	0	0	0
800 City Garage Fund		8,565,609	8,760,305	8,760,305	9,932,748	9,932,748	0	0	0
810 Information Technology Fund									
33 Charges For Services									
810-00-000-0000-000000-000 Information Technology Fund									
413136 Fees-Information Technology		4,965,034	5,082,219	5,082,219	5,025,310	5,025,310	0	0	0
418925 Gain(Loss) Disposal of Assets		-3,105	0	0	0	0	0	0	0
418999 Miscellaneous Revenue		27,435	34,375	34,375	30,000	30,000	0	0	0
Org Code 810-00-000-0000-000000-000		4,989,364	5,116,594	5,116,594	5,055,310	5,055,310	0	0	0
33 Charges For Services		4,989,364	5,116,594	5,116,594	5,055,310	5,055,310	0	0	0
34 Revenue from Use of Money									
810-00-000-0000-000000-000 Information Technology Fund									
417100 Investment Income-Realized		254	10,000	10,000	5,000	5,000	0	0	0
Org Code 810-00-000-0000-000000-000		254	10,000	10,000	5,000	5,000	0	0	0
34 Revenue from Use of Money		254	10,000	10,000	5,000	5,000	0	0	0
810 Information Technology Fund		4,989,618	5,126,594	5,126,594	5,060,310	5,060,310	0	0	0
820 Risk Management Fund									
33 Charges For Services									
820-00-000-0000-000000-000 Risk Management Fund									
413137 Fees-Risk Management		5,658,241	5,685,363	5,685,363	5,768,536	5,768,536	0	0	0
Org Code 820-00-000-0000-000000-000		5,658,241	5,685,363	5,685,363	5,768,536	5,768,536	0	0	0
33 Charges For Services		5,658,241	5,685,363	5,685,363	5,768,536	5,768,536	0	0	0
34 Revenue from Use of Money									
820-00-000-0000-000000-000 Risk Management Fund									
417100 Investment Income-Realized		2,448	0	0	0	0	0	0	0
Org Code 820-00-000-0000-000000-000		2,448	0	0	0	0	0	0	0

Revenue Line Item Budget Report grouped by Fund, Account Major

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Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
820 Risk Management Fund									
34 Revenue from Use of Money		2,448	0	0	0	0	0	0	0

40 Recovered Costs

820-00-000-0000-000000-000 Risk Management Fund

414235 RC-Insurance Recoveries	163,303	50,000	50,000	50,000	50,000	0	0	0
414295 RC-Workers Compensation	194,155	0	0	0	0	0	0	0
414999 RC- Other Recovered Costs	343	0	0	0	0	0	0	0
Org Code 820-00-000-0000-000000-000	357,801	50,000	50,000	50,000	50,000	0	0	0
40 Recovered Costs	357,801	50,000	50,000	50,000	50,000	0	0	0
820 Risk Management Fund	6,018,490	5,735,363	5,735,363	5,818,536	5,818,536	0	0	0

830 Health Insurance Fund

33 Charges For Services

830-00-000-0000-000000-000 Health Insurance Fund

413142 Fees-Medicare Reimbursement	248,341	248,592	248,592	130,000	130,000	0	0	0
413915 Contributions-EE	3,161,429	4,817,135	4,817,135	3,599,998	3,599,998	0	0	0
413920 Contributions-ER	9,192,150	12,046,073	12,046,073	14,986,413	14,986,413	0	0	0
413925 Contributions-Retiree	3,411,360	2,753,496	2,753,496	3,314,952	3,314,952	0	0	0
418999 Miscellaneous Revenue	148	0	0	0	0	0	0	0
Org Code 830-00-000-0000-000000-000	16,013,428	19,865,296	19,865,296	22,031,363	22,031,363	0	0	0
33 Charges For Services	16,013,428	19,865,296	19,865,296	22,031,363	22,031,363	0	0	0

34 Revenue from Use of Money

830-00-000-0000-000000-000 Health Insurance Fund

417100 Investment Income-Realized	641	0	0	0	0	0	0	0
Org Code 830-00-000-0000-000000-000	641	0						
34 Revenue from Use of Money	641	0						

36 Miscellaneous Revenue

830-00-000-0000-000000-000 Health Insurance Fund

432365 FED-E.R.R.P.	399,605	0	0	0	0	0	0	0
Org Code 830-00-000-0000-000000-000	399,605	0	0	0	0	0	0	0
36 Miscellaneous Revenue	399,605	0	0	0	0	0	0	0
830 Health Insurance Fund	16,413,674	19,865,296	19,865,296	22,031,363	22,031,363	0	0	0

900 Portsmouth City Public Schools

40 Recovered Costs

85010 Portsmouth City Public Education

400100 School Grants Fund	0	700,000	700,000	0	0	0	0	0
400200 School Cafeteria Fund	0	7,604,000	7,604,000	0	0	0	0	0
Org Code 85010	0	8,304,000	8,304,000	0	0	0	0	0
40 Recovered Costs	0	8,304,000	8,304,000	0	0	0	0	0

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

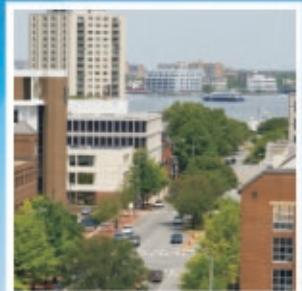
Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
900 Portsmouth City Public Schools									
92 Schools									
85010 Portsmouth City Public Education									
400000 State Funds - Schools		0	83,537,452	83,537,452	0	0	0	0	0
400300 Other Funds - Schools		0	72,799,262	72,799,262	0	0	0	0	0
Org Code 85010		0	156,336,714	156,336,714	0	0	0	0	0
92 Schools		0	156,336,714	156,336,714	0	0	0	0	0
900 Portsmouth City Public Schools		0	164,640,714	164,640,714	0	0	0	0	0

910 Community Development

32 Intergovernmental Revenue

22000 Community Development And Planning Progra

65000 Federal Direct Revenues - CDBG and HOME		0	1,958,877	1,958,877	1,432,498	1,432,498	0	0	0
Org Code 22000		0	1,958,877	1,958,877	1,432,498	1,432,498	0	0	0
32 Intergovernmental Revenue		0	1,958,877	1,958,877	1,432,498	1,432,498	0	0	0
910 Community Development		0	1,958,877	1,958,877	1,432,498	1,432,498	0	0	0
Report Grand Total		398,908,755	583,000,536	550,397,025	446,307,294	445,112,982	63,821,147	40,230,121	27,478,371



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